IN THE CIRCUIT COURT OF THE UNITED STATES FOR THE EASTERN DIVISION OF THE EASTERN JUDICIAL DISTRICT OF MISSOURI

UNITED STATES OF AMERICA, PETITIONER,

v.

STANDARD OIL COMPANY OF NEW JERSEY ET AL., DEFENDANTS

PETITIONER'S EXHIBITS

On behalf of the petitioner:

Mr. FRANK B. KELLOGG, Mr. C. B. MORRISON
Mr. J. HARWOOD GRAVES

On behalf of the defendants:

Mr. JOHN G. MILBURN, Mr. MORITZ ROSENTHAL
Mr. JOHN S. MILLER, Mr. M. F. ELLIOTT, Mr. MARTIN CAREY, Mr. F. L. CRAWFORD, Mr. DOUGLAS CAMPBELL

VOLUME 9

WASHINGTON
GOVERNMENT PRINTING OFFICE
1908

PETITIONER'S EXHIBIT 401.

Statement of account, January 11, 1908.

Mr. T. N. Barnsdall in account with Standard Oil Company of New York.

1905.				1906.		
Nov.	2.	Cash	$100,000.00	Jan.	6. Cash	$4,964.58
	9.	"	27,500.00	May	7. "	5,373.32
	10.	"	150,000.00			
	13.	"	40,000.00			
	14.	"	20,000.00			
	15.	"	62,500.00			
	16.	"	100,000.00			
	29.	"	50,000.00			
Dec.	5.	"	60,000.00			
	23.	"	67,500.00			
	26.	"	32,500.00			
	30.	Interest	4,964.58			
1906.						
Jan.	3.	Cash	100,000.00			
	5.	"	190,000.00			
	13.	"	50,000.00			
	18.	"	25,000.00			
	20.	"	25,000.00			
	26.	"	100,000.00			
Feb.	2.	"	100,000.00			
	6.	"	60,000.00			
	9.	"	250,000.00			
	13.	"	200,000.00			
	14.	"	150,000.00			
	15.	"	125,000.00			
	17.	"	60,000.00			
	19.	"	90,000.00			
	21.	"	50,000.00			
	24.	"	225,000.00			
Mch.	1.	"	85,000.00			
	3.	"	250,000.00			
	15.	"	75,000.00			
	20.	"	65,000.00			
	27.	"	125,000.00			
	30.	"	125,000.00			
	31.	Interest	29,315.01			
Apr.	2.	Cash	400,000.00			
	3.	"	100,000.00			
	4.	"	275,000.00			
	5.	"	125,000.00			
	6.	"	150,000.00			
	7.	"	65,000.00			
	17.	"	50,000.00			
	21.	"	50,000.00			
		Carried fw'd	4,484,279.59		Carried fw'd	10,337.90
		Brought fw'd	4,484,279.59		Brought fw'd	10,337.90
1906.				1907.		
Apr.	23.	Cash	200,000.00	Apr.	5. Interest cancelled	427,296.00
	25.	"	250,000.00	1908.		
May	1.	"	20,000.00	Jan.	11. Balance	7,500,000.00
	"	Interest	22,102.42			
	3.	Cash	250,000.00			
	28.	"	200,000.00			
Jun.	8.	"	24,000.00			
	15.	"	50,000.00			
	29.	"	108,750.00			
	30.	"	295,940.00			
July	2.	"	100,000.00			
	3.	"	96,250.00			
	5.	"	59,460.00			
	21.	"	115,650.00			
	23.	"	121,500.00			
Aug.	1.	"	36,000.00			
	6.	"	27,030.00			
	8.	"	150,000.00			
	21.	"	100,000.00			
	24.	"	25,000.00			
Sept.	6.	"	50,000.00			
	7.	"	50,000.00			
	10.	"	50,000.00			
	25.	"	100,000.00			
	27.	"	280,000.00			
Oct.	1.	"	160,000.00			
	2.	"	130,420.00			
1907.						
Mch.	30.	Interest	381,251.89			
			7,937,633.90			7,937,633.90
		Balance	7,500,000.00			

PETITIONER'S EXHIBIT 402.

Total Sales, Value of Sales, Expenses, Gross and Net Profits, year 1895, 1896.

Territory.	Year.	Gasoline.					
		Barrels sold.	Value of sales.	Gross profits.	Expenses.	Net profits.	Profit per barrel.
St. Louis	1895	91,166	$478,996.29	$149,775.44	$53,709.55	$96,065.89	$1.05
	1896	96,265	350,020.09	77,511.01	50,194.95	27,316.06	.28
Missouri division	1895	10,748	70,796.98	27,491.82	9,672.87	17,818.95	1.66
	1896	10,289	61,192.85	22,955.53	9,459.63	13,445.90	1.31
Arkansas "	1895	3,873	29,783.32	11,707.26	4,215.10	7,492.16	1.93
	1896	3,694	25,333.17	9,060.85	3,817.01	5,243.84	1.42
East Texas "	1895	2,112	17,266.46	4,758.11	2,735.58	2,022.53	.96
	1896	2,328	18,241.93	5,550.84	2,775.31	2,775.53	1.19
North Texas "	1895	7,451	62,965.55	18,978.55	8,824.72	10,153.83	1.36
	1896	6,337	53,418.90	18,994.98	6,815.16	12,129.82	1.91
Central Texas "	1895	12,230	103,571.47	33,725.59	14,879.85	18,845.74	1.54
	1896	10,092	85,177.55	31,581.19	11,340.60	20,240.59	2.01
South Texas "	1895	8,639	69,724.05	25,489.26	11,789.44	13,699.82	1.59
	1896	7,134	55,180.60	20,992.73	8,384.55	12,608.18	1.77
West Texas "	1895	3,998	33,559.59	11,849.83	6,125.45	5,724.38	1.43
	1896	4,883	39,106.23	14,128.99	6,808.77	7,320.22	1.50
Total U. S. territory.	1895	140,217	866,663.71	283,775.86	111,952.56	171,823.30	1.22
	1896	141,022	687,671.32	200,726.12	99,645.98	101,080.14	.71
Increase	1896	805	a178,992.39	a83,049.74	a12,306.58	a70,743.16	a.52
Central Mexico division	1895	3,845	40,694.95	5,007.83	5,794.22	b786.39	b.20
	1896	5,027	53,594.09	7,444.88	6,782.30	662.58	.13
North Mexico "	1895	450	6,535.60	1,150.25	946.66	203.59	.45
	1896	601	8,656.37	1,565.05	1,289.97	275.08	.46
Total, Mexico territory.	1895	4,295	47,250.55	6,158.08	6,740.88	b582.80	b.14
	1896	5,628	62,161.06	9,009.93	8,072.27	937.66	.17
Increase	1896	1,333	14,910.51	2,851.85	1,331.39	1,520.46	.31
Total, all W. P. O. Co. territory.	1895	144,512	913,914.26	289,933.94	118,693.44	171,240.50	1.19
	1896	146,650	749,832.38	209,736.05	107,718.25	102,017.80	.80
Increase	1895	2,138	a164,081.88	a80,197.89	a10,975.19	a69,222.70	a.39

a Decrease. b Loss.

Written on back: Copied by Farwell 3-20-07, from W. P. O. Co. An. statement, 1895-6, p. 6. Compared by Farwell & Gutheim 3-23-07. 4215.

PETITIONER'S EXHIBIT 403.

Total sales, value of sales, expenses, gross and net profits, year 1897–1898.

Territory.	Year.	Gasoline. Barrels sold.	Value of sales.	Gross profits.	Expenses.	Net profits.	Profit per barrel.
St. Louis	1897	101,626	$318,206.15	$85,991.26	$53,510.78	$32,480.48	$0.32
	1898	101,746	319,774.76	80,136.20	50,690.42	29,445.78	.29
Missouri division	1897	10,753	54,630.79	23,461.88	9,229.72	14,232.16	1.32
	1898	12,375	59,779.27	23,401.09	9,557.34	13,843.75	1.12
Arkansas "	1897	3,974	27,455.75	13,072.22	3,931.62	9,140.60	2.30
	1898	4,514	29,614.92	14,852.87	3,931.94	10,920.93	2.42
East Texas "	1897	2,261	17,057.97	6,073.82	2,450.52	3,623.30	1.60
	1898	2,345	16,118.90	5,540.12	2,488.66	3,051.46	1.30
North Texas "	1897	7,143	55,770.22	23,446.15	6,671.46	16,774.69	2.35
	1898	8,992	63,471.44	23,935.14	8,141.37	15,793.77	1.76
Central Texas "	1897	8,842	64,297.30	23,856.50	9,515.10	14,341.40	1.62
	1898	9,060	59,873.28	20,466.43	9,368.02	11,098.41	1.22
South Texas "	1897	7,239	54,546.94	24,834.08	8,122.94	16,711.14	2.31
	1898	7,824	54,085.59	22,801.81	8,111.70	14,690.11	1.87
West Texas "	1897	4,146	30,124.46	11,331.79	6,081.94	5,249.85	1.27
	1898	4,186	28,594.05	9,565.87	5,819.13	3,746.74	.90
Total U. S. territory.	1897	145,981	622,089.58	212,067.70	99,514.08	112,553.62	.77
	1898	151,042	631,312.21	200,699.53	98,108.58	102,590.95	.68
Increase	1898	5,061	9,222.63	a 11,368.17	a 1,405.50	a 9,962.67	a .09
Central Mexico division	1897	6,397	63,978.65	14,310.26	10,043.18	4,267.08	.67
	1898	6,810	67,631.03	14,309.10	8,951.73	5,357.37	.79
North Mexico division	1897	1,020	12,786.73	2,493.13	1,769.23	723.90	.71
	1898	1,506	18,189.70	4,480.47	2,054.24	2,426.23	1.61
Total Mexico territory.	1897	7,417	76,765.38	16,803.39	11,812.41	4,990.98	.67
	1898	8,316	85,820.73	18,789.57	11,005.97	7,783.60	.93
Increase	1898	899	9,055.35	1,986.18	a 806.44	2,792.62	.26
Total, all W. P. O. Co. territory.	1897	153,398	698,854.96	228,871.09	111,326.49	117,544.60	.77
	1898	159,358	717,132.94	219,489.10	109,114.55	110,374.55	.67
Increase	1898	5,960	18,277.98	a 9,381.99	a 2,211.94	a 7,170.05	a .10

a Decrease.

Written on back: Table copied by Gutheim, 3/15/07. From W. P. O. Co. Report 1897-98, page 6. Compared by Gutheim & Conant, 3/20/07. R. 4446. 4215.

PETITIONER'S EXHIBIT 404.

Total sales, value of sales, expenses, gross and net profits, year 1901 and 1902.

Territory.	Year.	Gasoline.					
		Barrels sold.	Value of sales.	Gross profits.	Expenses.	Net profits.	Profit per barrel.
St. Louis	1901	102,153	$511,734.80	$123,094.53	$54,863.10	$68,231.43	$0.67
	1902	106,855	583,471.18	130,115.03	53,454.41	76,660.62	.72
Missouri division	1901	19,717	123,414.14	37,593.46	22,285.54	15,307.92	.77
	1902	24,738	169,199.69	46,176.23	26,136.12	20,040.11	.81
Arkansas "	1901	8,148	63,375.47	24,368.49	8,510.96	15,857.53	1.95
	1902	9,501	78,735.11	25,404.84	10,160.58	15,244.26	1.60
East Texas "	1901	4,916	40,176.67	12,164.69	6,186.96	5,977.73	1.22
	1902	6,853	55,304.55	15,268.73	8,860.11	6,408.62	.94
North Texas "	1901	28,011	234,783.50	70,088.76	29,490.42	40,598.34	1.77
	1902	37,370	335,423.22	99,188.07	38,734.51	60,453.56	1.62
Central Texas "	1901	15,902	121,425.30	44,877.99	20,269.96	24,608.03	1.55
	1902	15,497	122,637.86	39,457.53	20,612.77	18,844.76	1.22
South Texas "	1901	10,926	80,619.93	23,925.87	18,694.70	5,231.17	.48
	1902	15,007	106,759.25	17,228.92	27,027.47	a 9,798.55	a.65
West Texas "	1901	7,574	59,076.19	18,151.53	11,194.62	6,956.91	.92
	1902	14,064	110,916.36	31,264.58	20,165.51	11,099.07	.79
Total, U. S. territory.	1901	197,347	1,232,606.00	363,265.32	171,496.26	191,769.06	.97
	1902	229,975	1,562,447.22	404,103.93	205,151.48	198,952.45	.87
Increase	1902	32,628	329,841.22	40,838.61	33,655.22	7,183.39	b.10
Central Mexico division	1901	9,354	119,396.12	38,520.22	9,156.38	29,363.84	3.14
	1902	10,374	125,463.12	44,351.08	8,930.37	35,420.71	3.41
North Mexico "	1901	8,611	114,916.57	28,147.40	7,567.32	20,580.08	2.39
	1902	9,909	127,315.83	38,011.45	7,729.21	30,282.24	3.06
Total Mexico territory.	1901	17,965	234,312.69	66,667.62	16,723.70	c 49,942.92	2.78
	1902	20,283	252,778.95	82,362.53	16,659.58	65,702.95	3.24
Increase	1902	2,318	18,466.26	15,694.91	b 64.12	15,760.03	.46
Total, all W. P. O. Co. territory.	1901	215,312	1,466,918.69	429,932.94	188,219.96	241,712.98	1.12
	1902	250,258	1,815,226.17	486,466.46	221,811.06	264,655.40	1.06
Increase	1902	34,946	348,307.48	56,533.52	33,591.10	22,942.42	b.06

a Loss.
b Decrease.
c Should be 49,943.92, and was so entered on original 1901 table. Apparently a clerical error in copying to the 1901 & 1902 table. This would change the Mexican increase to $15,759.03.

Written on back: Copied by Farwell, 3-7-07 from an. statement W. P. O. Co., 1901 & 1902, page 6. Table heading copied direct. Compared by Conant & Farwell, 3-7-07.

R. R. 4226.

Bureau of Corporations.
Received
Mar. 9, 1907,
Department of
Commerce and Labor.

4215.

PETITIONER'S EXHIBIT 405.

Total sales, value of sales, expenses, gross and net profits, year 1899 and 1900.

Territory.	Year.	Gasoline.					
		Barrels sold.	Value of sales.	Gross profits.	Expenses.	Net profits.	Profit per barrel.
St. Louis	1899	91,030	$498,737.06	$107,509.88	$46,739.84	$60,770.04	$0.67
	1900	89,620	475,700.60	111,440.67	51,137.14	60,303.53	.67
Missouri division	1899	16,084	102,802.08	27,490.12	11,795.27	15,694.85	.98
	1900	19,205	126,087.46	36,107.90	18,554.96	17,552.94	.91
Arkansas "	1899	5,311	41,053.66	14,226.88	4,711.48	9,515.40	1.79
	1900	6,694	52,970.21	18,384.02	6,296.41	12,087.61	1.81
East Texas "	1899	2,732	22,551.73	6,586.35	2,944.69	3,641.66	1.33
	1900	3,541	29,988.64	9,252.88	4,279.19	4,973.69	1.40
North Texas "	1899	11,836	96,641.96	25,678.02	10,972.72	14,705.30	1.24
	1900	17,207	143,267.21	46,838.26	16,804.07	30,034.19	1.75
Central Texas "	1899	10,394	80,220.53	24,698.78	11,826.68	12,872.10	1.24
	1900	12,710	99,685.67	37,898.59	14,479.64	23,418.95	1.84
South Texas "	1899	8,485	63,217.55	15,696.12	9,043.30	6,652.82	.78
	1900	8,917	67,645.50	18,003.14	13,205.61	4,797.53	.54
West Texas "	1899	8,703	61,600.03	14,683.71	10,217.91	4,465.80	.51
	1900	5,157	39,357.03	13,813.61	7,926.86	5,886.75	1.14
Total, U. S. territory.	1899	154,625	966,824.60	236,569.86	108,251.89	128,317.97	.83
	1900	163,051	1,034,722.32	291,739.07	132,683.88	159,055.19	.98
Increase	1900	8,426	67,897.72	55,169.21	24,431.99	30,737.22	.15
Central Mexico division	1899	7,438	82,861.72	23,764.92	7,182.86	16,582.06	2.23
	1900	9,070	118,027.86	28,403.74	8,806.03	19,597.71	2.16
North Mexico "	1899	3,192	42,218.26	11,391.25	2,990.42	8,400.83	2.63
	1900	6,388	87,762.62	22,260.68	5,419.82	16,840.86	2.64
Total Mexico territory.	1899	10,630	125,079.98	35,156.17	10,173.28	24,982.89	2.35
	1900	15,458	205,790.48	50,664.42	14,225.85	36,438.57	2.36
Increase	1900	4,828	80,710.50	15,508.25	4,052.57	11,455.68	.01
Total, all W. P. O. Co. territory.	1899	165,255	1,091,904.58	271,726.03	118,425.17	153,300.86	.93
	1900	178,509	1,240,512.80	342,403.49	146,909.73	195,493.76	1.09
Increase	1900	13,254	148,608.22	70,677.46	28,484.56	42,192.90	.16

Written on back: Copied by Farwell, 3-7-07 from an. statement W. P. O. Co., 1899 & 1900, page 6. Compared by Conant & Farwell, 3-7-07. Table heading copied direct. 4215.

PETITIONER'S EXHIBIT 406.

Total sales, value of sales, expenses, gross and net profits, year ending Dec. 31st, 1903, 1904.

Territory.	Year.[a]	Gasoline.					
		Barrels sold.	Value of sales.	Gross profits.	Expenses.	Net profits.	Profit per barrel.
St. Louis	1903	106,936	$691,271.90	$158,025.95	$62,957.32	$95,068.63	R.S.
	1904	48,260	303,349.48	77,693.88	49,630.03	28,063.85	.5
Missouri division	1903	27,733	216,099.52	60,251.43	29,325.33	30,926.10	1.1
	1904	11,835	93,020.67	28,097.77	13,113.85	14,983.92	1.2
Arkansas "	1903	11,492	101,366.37	32,634.79	12,069.24	20,565.55	1.7
	1904	5,957	52,181.18	17,827.23	6,721.08	11,106.15	1.8
East Texas "	1903	7,197	66,627.18	19,369.07	9,914.49	9,454.58	1.3
	1904	2,986	27,009.79	8,421.86	4,892.22	3,529.64	1.1
North Texas "	1903	41,330	393,682.78	113,415.67	45,970.42	67,445.25	1.6
	1904	17,502	168,209.71	56,277.55	22,064.11	34,213.44	1.9
Central Texas "	1903	14,167	124,722.73	41,606.22	20,817.44	20,788.78	1.4
	1904	6,848	57,757.24	21,053.91	10,504.94	10,548.97	1.5
South Texas "	1903	28,184	245,417.93	76,487.30	44,776.93	31,710.37	1.1
	1904	13,181	111,249.68	39,670.91	20,499.14	19,171.77	1.4
Total, U. S. territory.	1903	237,039	1,839,188.41	501,790.43	225,831.17	275,959.26	1.1
	1904	106,569	812,777.75	249,043.11	127,425.37	121,617.74	1.1
Increase	1904						
Mexico division	1903	20,511	354,926.74	159,908.77	21,027.86	138,970.91	6.7
	1904	10,099	203,416.77	101,178.53	12,886.84	88,291.69	8.7
Increase	1904						
Total, all W. P. O. Co. ter.	1903	257,550	2,194,115.15	661,789.20	246,859.03	414,930.17	1.6
	1904	117,268	1,016,194.52	350,221.64	140,312.21	209,909.43	1.7
Increase	1904						

[a] 1904 figures are for first 6 mos. only.

Written on back: 1903 copied by Farwell, 3-18-07, from W. P. O. Co. an. statement 1902-3, p. 8.
1904 " " Gardner, 3-28-07, " " " " " 6 month " 1903-4, p. 8.
All compared back by Gutheim & Gardner, 3/29/07.
R. 4067.

Bureau of Corporations.
Received
Apr. 1, 1907.
Department of
Commerce and Labor.

4215.

PETITIONER'S EXHIBIT 407.

ATCHISON, TOPEKA & SANTA FE RAILWAY.

Statement of operations for 11 months ended April 30 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	22,899	$0.48	$10,991.54	
Car oil	64,402½	.18	11,592.41	
H. B. C	51½	.18	9.26	
				$22,593.21
Passenger-car service:				
Car oil	25,400½	.18	4,572.04	
H. B. C	48½	.18	8.79	
				4,580.83
Freight-car service:				
Car oil	137,737	.18	24,792.66	
H. B. C	3,018½	.18	543.29	
				25,335.95
				52,509.99

GUARANTEED COST.

Locomotive mileage	20,231,716 at	$1.335	$27,009.34	
Pass. car "	27,913,517	.121	3,377.53	
Freight car "	208,826,451	.092	19,212.03	
				49,598.90
				2,911.09

Excess cost

Settlement file No.
Record No. 1, page No. 240.
Claim book, page No. 3.

Statement of operations for 12 months ended June 30. 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	29,650½	$0.50	$14,828.31	
Car oil	84,744½	.18	15,253.98	
			30,082.29	
Credit for empty barrels			991.32	
				$29,091.97
Passenger-car service:				
Car oil	26,964½	.18	4,853.59	
Valve	4	.50	2.00	
				4,855.59
Freight-car service:				
Car oil	156,188½	.18	28,113.89	
Valve oil	7½	.50	3.81	
				28,117.70
				62,065.26
Saving made on California Southern Ry				11.74
				62,053.52

GUARANTEED COST.

Locomotive mileage	24,265,402 at	$1.20	$29,118.48	
Pass. car "	31,870,651	.121	3,856.34	
Freight car "	255,492,910	.092	23,505.35	
				56,480.16
				5,572.36

Excess cost

Settlement file No.
Record No. 2, page No. 97.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 407—Continued.

SOUTHERN CALIFORNIA RAILWAY.

Statement of operations for 12 months ended June 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,722½	$0.5329	$923.16	
Car oil	4,824½	.2329	1,123.57	
				$2,046.73
Passenger-car service:				
Car oil	2,316½	.2329	.....	539.6
Freight-car service:				
Car oil	5,029½	.2329	.....	1,171.37
				3,757.3
Undercharge on valve and car oils				603.71
				4,361.29

GUARANTEED COST.

Locomotive mileage	1,612,325	at $1.4225	$2,293.53	
Pass. car "	2,793,969	.157	438.65	
Freight car "	8,268,066	.119	983.89	
				3,716.07
Excess cost				645.22

Settlement file No.
Record No. 3, page No. 4.
Claim book, page No. 3.

SANTA FE PACIFIC RAILWAY.

Statement of operations for 12 months ended June 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,509½	$0.5052	$4,299.22	
Car oil	24,757½	.2052	5,070.79	
				$9,370.01
Passenger-car service:				
Car oil	2,105½	.2052	.....	432.05
Freight-car service:				
Car oil	28,994½	.2052	.....	5,948.64
				15,751.72
Undercharge on valve and car oils				850.32
				16,602.04

GUARANTEED COST.

Locomotive mileage	5,026,620	at $1.32	$6,635.13	
Pass. car "	5,896,990	.138	813.78	
Freight car "	54,465,461	.105	5,718.87	
				13,167.78
Excess cost				3,434.26

Record No. 3, page No. 3.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 407—Continued.

GULF, COLORADO & SANTA FE RAILWAY.

Statement of operations for 12 months ended June 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,580½	$0.517	$3,919.13	
Engine oil	1,853¼	.317	587.66	
Car oil	20,244	.217	4,392.91	
Grease	142½	.0875	12.44	
"	2	.07	.14	
				$8,902.28
Passenger-car service:				
Car oil	3,375¼	.217	.....	732.45
Freight-car service:				
Car oil	28,277¾	.217	6,136.26	
Grease	129	.0875	11.29	
				6,147.55
				15,782.28

GUARANTEED COST.

Locomotive mileage	5,813,290 at	$1.29	$7,499.14	
Pass. car "	6,290,812	.134	842.96	
Freight car "	55,216,496	.10	5,521.64	
				13,863.74
Excess cost				1,918.54

Record No. 3, page No. 2.
Claim book, page No. 3.

A., T. & S. F. RY.

Statement of operations for 12 months ended June 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	31,482½	$0.50	$15,741.32	
Car oil	93,713¾	.18	16,868.38	
			32,609.70	
Credit for empty barrels			556.00	
				$32,053.70
Passenger-car service:				
Car oil	26,534	.18	.....	4,776.11
Freight-car service:				
Car oil	129,529¾	.18	23,315.37	
Valve oil	2½	.50	1.25	
				23,316.62
				60,146.43
Overcharge on valve and car oils				277.08
				59,869.35

GUARANTEED COST.

Locomotive mileage	23,754,162 at	$1.20	$28,504.99	
Pass. car "	33,746,817	.121	4,083.36	
Freight car "	247,051,539	.092	22,728.74	
				55,317.09
Excess cost				4,552.26

Record No. 3, page No. 1.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 407—Continued.

A., T. & S. F. SYSTEM.—SUMMARY.

Statement of operations for 12 months ended June 30, 1899.

ACTUAL COST.

Locomotive service	$52,372.74	
Passenger-car service	6,480.07	
Freight-car service	36,585.20	
		$95,438.01
Account undercharge on lubricants		1,176.95
		96,614.96

GUARANTEED COST.

Locomotive service	44,932.79	
Passenger-car service	6,178.75	
Freight-car service	34,953.14	
		86,064.68
Excess cost		10,550.28
Per cent of excess		11

Claim book, page No. 3.

S. F. & S. J. VALLEY RAILWAY.

Statement of operations for 6 months ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	574½	$0.5329	$305.94	
Car oil	1,336½	.2329	311.25	
				$617.19
Passenger-car service:				
Car oil	434§	.2329		101.26
Freight-car service:				
Car oil	1,725½	.2329		401.76
				1,120.21

GUARANTEED COST.

Locomotive mileage	415,194	at $1.4225	590.61	
Pass. car "	248,681	.157	39.04	
Freight car "	1,817,408	.119	216.27	
				845.92
Excess cost				274.29

Record No. 3, page No. 184.
Claim book, page No. 3.

SOUTHERN CALIFORNIA RAILWAY.

Statement of operations for year ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,016	$0.5329	$1,074.34	
Car oil	6,130§	.2329	1,427.80	
				$2,502.14
Passenger-car service:				
Car oil	2,013½	.2329		468.17
Freight-car service:				
Car oil	5,022½	.2329		1,169.74
				4,141.05

GUARANTEED COST.

Locomotive mileage	1,636,376	at $1.4225	2,327.74	
Pass. car "	3,101,980	.157	487.01	
Freight car "	8,795,212	.119	1,046.63	
				3,861.38
Excess cost				279.67

Record No. 3, page No. 216.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 407—Continued.

SANTA FE PACIFIC RAILWAY.

Statement of operations for year ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,091⅛	$0.5052	$5,047.83	
Car oil	28,059	.2052	5,763.68	
				$10,811.51
Passenger-car service:				
Car oil	2,014⅛	.2052		422.24
Freight-car service:				
Car oil	29,252⅛	.2052		6,002.72
				17,236.47

GUARANTEED COST.

Locomotive mileage	5,165,829 at	$1.32	6,818.89	
Pass. car "	6,789,160	.138	936.90	
Freight car "	59,149,255	.105	6,210.67	
				13,966.46
				3,270.01

Excess cost

Record No. 3, page No. 215.
Claim book, page No. 3.

GULF, COLORADO & SANTA FE RAILWAY.

Statement of operations for 12 months ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,032⅞	$0.517	$4,152.45	
Car oil	13,201⅛	.217	2,865.10	
" "	11,629⅛	.20	2,325.90	
Grease			2.65	
				$9,346.10
Passenger-car service:				
Car oil	2,245	.217	487.14	
" "	1,482⅛	.20	296.55	
Grease			.13	
				783.82
Freight-car service:				
Car oil	11,792⅛	.217	2,458.98	
" "	12,083⅛	.20	2,416.70	
Grease			.20	
				4,875.88
				15,005.80

GUARANTEED COST.

Locomotive mileage	5,432,558 at	$1.29	7,008.00	
Pass. car "	6,721,794	.134	900.72	
Freight car "	50,708,532	.10	5,070.85	
				12,979.57
				2,026.23

Excess cost

Record No. 3, page No. 214.
Claim book, page No. 3.

A., T. & S. F. RAILWAY.

Statement of operations for 12 months ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	36,428⅛	$0.50	$18,214.08	
Car oil	112,869⅛	.18	20,316.53	
				$38,530.61
Passenger-car service:				
Car oil	25,014⅛	.18	4,502.56	
Valve oil	6	.50	3.00	
				4,505.56
Freight-car service:				
Car oil	115,225⅛	.18	20,740.52	
Valve oil	31	.50	15.51	
				20,756.03
				63,792.20

GUARANTEED COST.

Locomotive mileage	24,146,442 at	$1.20	28,975.73	
Pass. car "	36,635,659	.121	4,432.91	
Freight car "	267,278,345	.092	24,589.60	
				57,998.24
				5,793.96

Excess cost

Record No. 3, page No. 213.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 407—Continued.

A., T. & S. F. SYSTEM.—SUMMARY.

Statement of operations for 12 months ended June 30, 1900.

ACTUAL COST.

Locomotive service	$61,807.55	
Passenger-car service	6,282.05	
Freight-car service	33,206.13	
		$101,295.73

GUARANTEED COST.

Locomotive service	45,720.97	
Passenger-car service	6,796.58	
Freight-car service	37,134.02	
		89,651.57
Excess cost		11,644.16
Per cent of excess		11

Claim book, page No. 3.

A., T. & S. F. SYSTEM.

Statement of operations for year ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	59,466½	$0.50	$29,733.40	
" "	20,370½	.48	9,777.90	
Car oil	224,973½	.18	40,495.30	
				$80,006.60
Passenger-car service:				
Valve oil	6	.50	3.00	
Coach oil	21,103	.33	6,963.90	
Car oil	23,904½	.18	4,302.88	
				11,269.78
Freight-car service:				
Car oil	171,356½	.18	30,844.14	
Valve oil	4	.50	2.00	
				30,846.14
				122,122.52

GUARANTEED COST.

Locomotive mileage	39,565,940 at $1.825	$72,207.80	
Pass. car "	66,310,337 .12	7,957.21	
Freight car "	437,853,335 .07	30,649.72	
			110,814.73
Excess cost			$11,307.79
Per cent of excess			9

Record No. 4, page No. 153 to 157.
Claim book, page No. 3.

A., T. & S. F. SYSTEM (A., T. & S. F., G. C. & S. F., S. F. PACIFIC).

Statement of operations for year ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	58,477½	$0.50	$29,238.81	
" "	34,690½	.48	16,874.01	
Car oil	283,533	.18	51,035.95	
Grease	1,063½	.....	563.92	
				$97,712.69
Empty barrels and adjustment				301.25
				97,411.44
Passenger-car service:				
Coach oil	33,380½	.33	11,015.44	
Car oil	13,281½	.18	2,390.65	
Valve oil	3	.50	1.50	
				13,407.59
Freight-car service:				
Car oil	197,280½	.18	35,510.51	
Valve oil	5	.50	2.50	
				35,513.01
				146,332.04

GUARANTEED COST.

Locomotive mileage	40,481,413 at $1.825	73,787.58	
Pass. car "	75,450,471 .12	9,054.05	
Freight car "	462,287,464 .07	32,360.12	
			115,202.75
Excess cost			31,039.29

Record No. 4, pages No. 243-244-153.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 407—Continued.

A., T. & S. F. SYSTEM.

Statement of operations for 12 months ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	75,386½	$0.50	$37,692.56	
" "	19,862½	.48	9,535.94	
Engine oil	2,643½	.30	792.93	
Coach oil	148	.33	48.84	
Car oil	289,638½	.18	52,135.50	
Grease	50,024#	.....	3,547.01	
			103,752.78	
Allowance account change in equipment			4,943.23	
				$98,809.55
Passenger-car service:				
Coach oil	28,573	.33	9,429.10	
Car oil	9,503½	.18	1,710.69	
Valve oil	2	.50	1.00	
				11,140.79
Freight-car service:				
Car oil	179,700	.18	32,347.60	
Valve oil	2	.50	1.00	
				32,348.60
				142,298.94
Deduction account oil lost in flood				2,500.00
				139,798.94

GUARANTEED COST.

Locomotive mileage	39,538,646 at	$1.825	$72,158.02	
Pass. car "	78,242,073	.12	9,389.05	
Freight car "	483,338,392	.07	33,833.75	
				115,381.82
Excess cost				24,417.12
Per cent of excess				18

Record No. 4 & 5, page No. 243-244-59.
Claim book, page No. 3.

A., T. & S. F. COAST LINES.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	25,520½	$0.48	$12,250.02	
Coach oil	19½	.33	6.52	
Car oil	73,962	.18	13,313.16	
Grease	3,000½	.....	1,668.87	
				$27,238.57
Passenger-car service:				
Coach oil	7,279	.33	2,402.07	
Car oil	2,585½	.18	465.39	
				2,867.46
Freight-car service:				
Car oil	32,807½	.18	5,905.33	
Coach oil	50	.33	16.50	
Valve oil	32	.48	15.36	
				5,937.19
				36,043.22

GUARANTEED COST.

Locomotive mileage	9,699,989 at	$2.10	$20,369.98	
Pass. car "	21,639,149	.12	2,596.70	
Freight car "	107,393,197	.07	7,517.32	
				30,484.20
Excess cost				5,559.02

Record No. 5, page No. 150.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 407—Continued.

GULF, COLORADO & SANTA FE RAILWAY.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,739½	$0.50	$4,869.62	
Car oil	36,194½	.18	6,514.94	
Grease	366¼	.60	220.13	
				$11,604.69
Passenger-car service:				
Coach oil	1,222	.33	403.26	
Car oil	1,270½	.18	228.67	
				631.93
Freight-car service:				
Car oil	29,998	.18	.....	5,399.64
				17,636.26

GUARANTEED COST.

Locomotive mileage	5,524,848	at $1.825	10,082.85	
Pass. car "	9,221,013	.12	1,106.52	
Freight car "	70,626,518	.07	4,943.86	
				16,133.23
Excess cost				1,503.03

Record No. 5, page No. 148.
Claim book, page No. 3.

A., T. & S. F. PROPER.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	61,818½	$0.50	$30,909.25	
Engine oil	20,011¼	.30	6,003.34	
Car oil	184,429½	.18	33,197.38	
Grease	3,659¼	.60	2,195.62	
Coach oil	83	.33	27.39	
				$72,332.98
Passenger-car service:				
Coach oil	22,578	.33	7,450.74	
Car oil	5,929½	.18	1,067.24	
				8,517.98
Freight-car service:				
Car oil	124,128	.18	.....	22,343.04
				103,194.00

GUARANTEED COST.

Locomotive mileage	24,684,954	at $2.10	$51,838.40	
Pass. car "	51,116,274	.12	6,133.95	
Freight car "	311,960,581	.07	21,837.24	
				79,809.59
Excess cost				23,384.41

Record No. 5, page No. 59.
Claim book, page No. 3.

A., T. & S. F. SYSTEM (A., T. & S. F. PROPER, G., C. & S. F., A., T. & S. F. COAST LINES)—SUMMARY.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

Locomotive service	$111,176.24	
Passenger-car service	12,017.37	
Freight-car service	33,679.87	
		$156,873.48

GUARANTEED COST.

Locomotive service	82,291.23	
Passenger-car service	9,837.17	
Freight-car service	34,298.62	
		126,427.02
Excess cost		30,446.46
Per cent of excess		20

Record No. 5, page No. 59-148-150.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 407—Continued.

GULF, COLORADO & SANTA FE RAILWAY.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,845½	$0.50	$4,422.62	
Car oil	343,818½	.18	6,177.26	
Grease	1,261½	.60	757.13	
				$11,357.01
Passenger-car service:				
Coach oil	1,264	.33	417.12	
Car oil	1,856½	.18	334.15	
				751.27
Freight-car service:				
Car oil	26,393½	.18	4,750.76	
Valve oil	1	.50	.50	
				4,751.26
				16,859.54

GUARANTEED COST.

Locomotive mileage	5,867,884 at	$1.825	$10,708.89	
Pass. car "	11,023,255	.12	1,323.79	
Freight car "	71,404,989	.07	4,998.35	
				17,030.03
				170.49

Gain.

Settlement file No. 340.
Record No. 5, page No. 148.
Claim book, page No. 3.

(On slip of paper attached): A., T. & S. F. Proper, S. F. Coast Lines, for 12 mo. ended 6/30, 5. Previously furnished.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,849½	$0.50	$5,424.62	
Car oil	38,742½	.18	6,973.71	
Grease	1,691½	.60	1,015.13	
				$13,413.46
Passenger-car service:				
Coach oil	2,669	.33	880.77	
Car oil	1,999½	.18	359.97	
				1,240.74
Freight-car service:				
Car oil	28,368½	.18	.....	5,106.26
				19,760.46

GUARANTEED COST.

Locomotive mileage	6,973,989 at	a $1.888	$13,166.72	
Pass. car "	12,414,927	.12	1,489.79	
Freight car "	86,766,356	.07	6,073.64	
				20,730.15
				909.69

Gain.

a NOTE.—Sliding scale downwards.

Settlement file No. 340.
Record No. 6, page No. 78.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 407—Continued.

A., T. & S. F. PROPER.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	76,010	$0.50	$38,005.00	
Engine oil	17,252½	.30	5,175.86	
Car oil	206,732½	.18	37,211.88	
Grease	6,601½	.60	3,960.90	
Compound	323½	.76	245.76	
				$84,599.40
Passenger-car service:				
Car oil	7,820½	.18	1,407.67	
Coach oil	20,458½	.33	6,744.83	
Valve oil	4	.50	2.00	
				8,154.50
Freight car service:				
Car oil	120,939½	.18	21,769.15	
Valve oil	17½	.50	8.75	
Engine oil	15	.30	4.50	
Grease	2½	.60	1.27	
				21,783.67
				114,537.57

GUARANTEED COST.

Locomotive mileage	28,154,232	at a $2.71	$76,297.97	
Pass. car "	61,780,135	.12	7,413.61	
Freight car "	359,671,104	.07	25,176.98	
				108,888.56
Excess cost				5,648.01

a NOTE.—Sliding scale downwards.

Settlement file No. 340.
Record No. 5, page No. 264.
Claim book, page No. 3.

A., T. & S. F. COAST LINES.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	29,615½	$0.48	$14,215.50	
Coach oil	33½	.33	11.01	
Car oil	77,059½	.18	13,870.71	
Grease	4,122½	.60	2,473.73	
Compound	20½	.80	16.30	
Other lubricants	35½	.04	1.44	
				$30,588.69
Passenger-car service:				
Coach oil	6,946½	.33	2,292.34	
Car oil	1,908½	.18	354.27	
				2,646.61
Freight-car service:				
Car oil	34,338	.18	6,180.84	
Coach oil	10	.33	3.30	
				6,184.14
				39,419.44

GUARANTEED COST.

Locomotive mileage	10,077,713	at a $2.965	$29,880.41	
Pass. car "	25,442,038	at .12	3,053.04	
Freight car "	124,533,988	.07	8,717.38	
				41,650.83
Gain				2,231.39

a NOTE.—Sliding scale downwards.

Settlement file No. 340.
Record No. 6, page No. 68.
Claim book, page No. 3.

A., T. & S. F. SYSTEM.—SUMMARY.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

Locomotive service	$128,601.55	
Passenger-car service	12,041.85	
Freight-car service	33,074.07	
		$173,717.47

GUARANTEED COST.

Locomotive service	119,345.10	
Passenger-car service	11,956.44	
Freight-car service	39,968.00	
		171,269.54
Excess cost		2,447.93

Settlement file No. 340.
Claim book, page No. 3

PETITIONER'S EXHIBIT 408.

ATLANTIC COAST LINE.

Statement of operations for year ended October 31, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,507¾	$0.50	$3,253.86	
Engine oil	16,252½	.30	4,875.81	
Car oil	5,098¾	.20	1,019.74	
			9,149.41	
Empty oil barrel credit			417.75	
				$8,731.66
Passenger-car service:				
Car oil	12,458¾	.20	2,491.65	
Empty oil barrel credit			186.75	
				2,304.90
Freight-car service:				
Car oil	30,570¾	.20	6,114.14	
Empty oil barrel credit			458.25	
				5,655.89
				16,692.45

GUARANTEED COST.

Locomotive mileage	4,424,974	at $2.20	$9,734.94	
Pass. car "	10,247,820	.21	2,152.04	
Freight car "	45,734,325	.115	5,258.45	
				17,145.43
Gain				452.98

Record No. 2, page No. 10.
Claim book, page No. 4.

Statement of operations for 8 months ended July 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,235	$0.50	$2,617.53	
Engine oil	13,275⅛	.30	3,992.52	
Car oil	3,636¾	.20	727.28	
			7,337.33	
Credit for empty oil barrels			317.25	
				$7,020.08
Passenger-car service:				
Car oil	9,292½	.20	1,858.49	
Credit for empty oil barrels			139.50	
				1,718.99
Freight-car service:				
Car oil	25,523½	.20	5,140.67	
Credit for empty oil barrels			382.50	
				4,722.17
				13,461.24

GUARANTEED COST.

Locomotive mileage	3,662,314	at $2.20	$8,057.09	
Pass. car "	8,229,511	.21	1,728.20	
Freight car "	39,926,462	.115	4,591.54	
				14,376.83
Gain				915.59

Record No. 2, page No. 163.
Claim book, page No. 4.

PETITIONER'S EXHIBIT 408—Continued.

ATLANTIC COAST LINE—Continued.

Statement of operations for year ended June 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,347⅞	$0.50	$4,173.72	
Engine oil	18,049.⅝	.30	5,414.89	
Car oil	6,197⅞	.20	1,239.48	
				$10,828.09
Passenger-car service:				
Car oil	11,677⅛	.20		2,335.43
Freight-car service:				
Car oil	32,758½	.20		6,551.74
				19,715.26

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	5,014,561	at $1.85	$9,276.94	
Pass. car "	12,229,013	.19	2,201.22	
Freight car "	54,432,771	.10	5,443.28	
				$16,921.44
Excess cost				2,793.82
Per cent of excess				16

Record No. 3, page No. 5.
Claim book, page No. 4.

Statement of operations for year ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,867⅜	$0.50	$3,933.82	
Engine oil	19,758⅓	.30	5,927.69	
Car oil	5,869	.20	1,173.83	
				$11,035.34
Passenger-car service:				
Car oil	7,785⅓	.20		1,557.06
Freight-car service:				
Car oil	40,725¼	.20		8,152.19
				20,744.59

GUARANTEED COST.

Locomotive mileage	5,565,910	at $1.85	$10,296.93	
Pass. car "	12,540,508	.18	2,257.29	
Freight car "	64,498,431	.10	6,449.84	
				19,004.06
Excess cost				1,740.53
Per cent of excess				9

Record No. 3, page No. 232.
Claim book, page No. 3.

PETITIONER'S EXHIBIT 408—Continued.

ATLANTIC COAST LINE—Continued.

Statement of operations for 2 years ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,004¾	$0.50	$8,002.35	
Engine oil	42,425	.30	12,727.51	
Car oil	14,627	.20	2,924.30	
				$23,654.16
Passenger-car service:				
Car oil	11,955	.20	.....	2,391.00
Freight-car service:				
Car oil	62,599½	.20	.....	12,511.90
				38,557.06

GUARANTEED COST.

Locomotive mileage	11,906,916	at $1.75	$20,837.09	
Pass. car "	22,225,931	.18	4,000.67	
Freight car "	127,200,194	.10	12,720.02	
				37,557.78
				999.28
Excess cost				2.6
Per cent of excess				

Record No. 4, page No. 161.
Claim book, page No. 4.

Statement of operations for 18 months ended December 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	32,116¾	$0.51–0.51½–0.52	$16,573.53	
Engine oil	73,341¾	.31– .32	23,118.43	
Car oil	29,544¾	.21– .21½– .22	6,388.31	
			46,080.27	
Credit for empty oil barrels			2,025.00	
				$44,055.27
Passenger-car service:				
Car oil	33,260¼	.21– .21½– .22	7,192.43	
Credit for empty oil barrels			498.75	
				6,693.68
Freight-car service:				
Car oil	57,830½	.21– .21½– .22	18,810.01	
Credit for empty oil barrels			1,317.75	
				17,492.26
				68,241.21

GUARANTEED COST.

Locomotive mileage	22,308,949	at $1.82	$40,602.28	
Pass. car "	41,631,493	.18	7,493.66	
Freight car "	217,799,364	.10	21,779.93	
				69,875.87
Gain				1,634.66

Record No. 5, page No. 72.
Claim book, page No. 4.
Statement of operations for year 1904 previously furnished.

PETITIONER'S EXHIBIT 408—Continued.

ATLANTIC COAST LINES.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	20,764½	{$0.51–0.51½ / .52– .52½}	$10,664.86	
Engine oil	57,943½	{.31– .31½ / .32– .32½}	18,176.94	
Car oil	22,537½	{.21– .21½ / .22– .22½}	4,826.03	
Rod cup grease	50½	.075	3.76	
				$33,671.59
Passenger-car service:				
Car oil	20,946½	{.21– .21½ / .22– .22½}		4,483.61
Freight-car service:				
Car oil	63,985½	{.21– .21½ / .22– .22½}		13,694.61
				51,730.11
Credit for empty barrels			2,782.23	
				48,947.88

GUARANTEED COST.

Locomotive mileage	17,305,601	at $1.80	$31,150.08	
Pass. car "	31,758,248	.16	5,081.32	
Freight car "	174,442,619	.085	14,827.62	
				51,059.02

Settlement file No. 255.
Record No. 5, page No. 191.
Claim book, page No. 4.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	23,548½	$0.51–0.51½–0.52	$12,093.40	
Engine oil	66,586½	.31– .31½– .32	20,883.35	
Car oil	24,708½	.21– .21½– .22	5,326.26	
Grease			7.35	
			38,310.36	
Credit for empty barrels			1,753.50	
				$36,556.86
Passenger-car service:				
Car oil	20,729½	.21– .21½– .22	4,449.41	
Credit for empty barrels			310.50	
				4,138.91
Freight-car service:				
Car oil	70,153½	.21– .21½– .22	14,969.93	
Credit for empty barrels			1,052.25	
				13,917.68
				54,613.45

GUARANTEED COST.

Locomotive mileage	19,179,673	at $1.75	$33,564.43	
Pass. car "	33,718,734	.16	5,394.99	
Freight car "	182,637,421	.085	15,724.18	
				54,683.60

Settlement file No. 88.
Record No. 6, page No. 125.
Claim book, page No. 4.

PETITIONER'S EXHIBIT 409.

BALTIMORE & OHIO R. R.

Statement of operations for year ended Nov. 30, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	63,080½	$0.50	$31,540.65	
Engine oil	153,591	.30	46,092.31	
Car oil	7,993½	.20	1,598.62	
Coach oil	4,661½	.35	1,629.81	
Grease	987½	.08	78.99	
			80,940.38	
Credit, empty barrels			4,606.28	$76,334.10
Passenger-car service:				
Coach oil	34,569½	.35	12,099.53	
Other oils			8.80	
			12,108.33	
Credit, empty barrels			692.69	11,415.64
Freight-car service:				
Car oil	156,517½	.20	31,303.50	
Other lub's			20.38	
			31,323.88	
Credit, empty barrels			3,133.34	28,190.54
Total actual cost				115,940.28

GUARANTEED COST.

Locomotive mileage	32,025,315 at	$2.10	$67,253.16	
Pass. car mileage	39,606,745 at	.25	9,901.69	
Freight-car mileage	393,057,190 at	.09	35,375.15	112,530.00
				3,410.28
Excess cost				3
Per centage of excess				

Record No. 1, page 289.
Claim book, page 5.

Statement of operations for year ended Nov. 30, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	62,986½	$0.48	$30,233.64	
Engine oil	140,996½	.28	39,479.06	
Coach oil	3,038½	.33	1,009.31	
Car oil	33,350½	.18	6,003.15	
Grease	1,148½	.08	91.89	$76,817.05
Passenger-car service:				
Coach oil	32,041½	.33	10,573.70	
Other lub's			22.35	10,596.05
Freight-car service:				
Car oil	146,229½	.18	26,321.36	
Coach oil	851½	.33	280.91	
Other lub's			9.79	26,612.06
Total actual cost				114,025.16

GUARANTEED COST.

Locomotive mileage	34,169,710 at	$2.10	71,756.39	
Pass. car mileage	41,230,970 at	.24	9,895.43	
Freight-car mileage	445,620,309 at	.085	37,877.73	119,529.55

Record No. 2, page 179.
Claim book, page 5.

PETITIONER'S EXHIBIT 409—Continued.

BALTIMORE & OHIO R. R.—Continued.

Statement of operations for seven months ended June 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	41,577½	$0.50	$20,788.63	
Engine oil	85,065½	.30	25,519.72	
Car oil	33,201½	.20	6,640.25	
Other lub's			682.16	
			53,630.76	
Credit, empty barrels			3,249.48	
				$50,381.28
Passenger-car service:				
Coach oil	21,495½	.35	7,523.43	
Other lubricants			139.46	
			7,662.89	
Credit, empty barrels			440.82	
				7,222.07
Freight-car service:				
Car oil	86,796½	.20	17,359.48	
Other lubricants			6.26	
			17,365.74	
Credit, empty barrels			1,738.07	
				15,627.67
Total actual cost				73,231.02

GUARANTEED COST.

Locomotive mileage	20,963,501 at $2.10	....	44,023.35
Pass. car mileage	24,014,623 at	.24	5,763.50
Freight-car mileage	266,980,956 at	.085....	22,693.38
			72,480.23
Excess cost			750.79
Percentage of excess			1

Record No. 3, page 101.
Claim book, page 5.

Statement of operations for year ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	88,803½	$0.50	$44,401.50	
Engine oil	132,463	.30	39,738.90	
Car oil	113,527½	.20	22,705.42	
Coach oil	1,973	.35	690.55	
Grease	1,721	.08	137.60	
			107,673.97	
Credit, empty barrels			6,735.00	
			100,938.97	
Allowance, account increase of, and breaking in new equipment			8,039.87	
				$92,899.10
Passenger-car service:				
Car oil	5,858	.20	1,171.60	
Coach oil	26,288	.35	9,200.90	
Grease	59½	.08	4.76	
			10,377.26	
Credit, empty barrels			643.00	
				9,734.26
Freight-car service:				
Car oil	160,191½	.20	32,036.66	
Grease	79½	.08	6.36	
			32,043.02	
Credit, empty barrels			3,204.00	
				28,839.02
Total actual cost				131,472.38

GUARANTEED COST.

Locomotive mileage	38,958,880 at $2.00	....	77,917.76
Pass. car mileage	43,746,759 at	.25....	10,936.69
Freight-car mileage	479,502,042 at	.08....	38,360.16
			127,214.61
Excess cost			4,257.77
Percentage of excess			3

Record No. 3, page 238.
Claim book, page 5.

PETITIONER'S EXHIBIT 409—Continued.

BALTIMORE & OHIO R. R.—Continued.

Statement of operations for year ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	109,654½	$0.50	$54,827.43	
Engine oil	136,550½	.30	40,965.02	
Coach oil	990½	.35	346.72	
Car oil	119,230½	.20	23,866.16	
Grease	1,266	.08	101.49	
			120,106.82	
Credit, empty barrels			7,355.85	
			112,750.97	
Allowance account changed conditions, etc			8,004.95	$104,746.02
Passenger-car service:				
Car oil	20,618½	.20	4,123.75	
Coach oil	6,461½	.35	2,261.52	
Grease	4	.08	.32	
			6,385.59	
Credit, empty barrels			541.68	5,843.91
Freight-car service:				
Car oil	186,900½	.20	37,392.09	
Grease	127½	.08	10.20	
			37,402.29	
Credit, empty barrels			3,741.76	33,660.53
Total actual cost				144,250.46

GUARANTEED COST.

Locomotive mileage	40,336,551 at	$2.00	$80,673.10	
Pass. car mileage	44,473,785 at	.25	11,118.45	
Freight-car mileage	481,980,888 at	.08	38,558.47	
				130,350.02
Excess cost				13,900.44
Percentage of excess				9

Record No. 4, page 132.
Claim book, page 5.

Statement of operations for year ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	104,862½	$0.50	$52,431.12	
Engine oil	124,821½	.30	37,446.43	
Car oil	151,456½	.20	30,291.38	
Rod up gr	14,561½	.075	1,092.11	
			121,261.04	
Credit, empty barrels			7,652.01	$113,609.03
Passenger-car service:				
Car oil	23,603½	.20	4,720.65	
Credit, empty barrels			472.06	4,248.59
Freight-car service:				
Car oil	155,179½	.20	31,035.95	
Grease	71½	.08	5.72	
			31,041.67	
Credit, empty barrels			3,103.59	27,938.08
Total actual cost				145,795.70

GUARANTEED COST.

Locomotive mileage	42,131,466 at	$2.00	$84,262.93	
Pass. car mileage	47,613,985 at	.25	11,903.50	
Freight-car mileage	497,444,816 at	.08	39,795.59	
				135,962.02
Excess cost				9,833.68
Percentage of excess				6

Record No. 4, page 132.
Claim book, page 5.

PETITIONER'S EXHIBIT 409—Continued.

BALTIMORE & OHIO R. R.—Continued.

Statement of operations for year ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	113,936½	$0.50	$56,968.44		
Engine oil	133,697½	.30	40,109.29		
Car oil	173,631½	.20	34,726.31		
Grease	24,572	.075-.08	1,844.32		
			133,648.36		
Credit, empty barrels			8,425.21		
					$125,223.15
Passenger-car service:					
Car oil	23,479	.20	4,695.80		
Credit, empty barrels			469.58		
					4,226.22
Freight-car service:					
Car oil	160,202	.20	32,040.40		
Credit, empty barrels			3,204.05		
					28,836.35
Total actual cost					158,285.72

GUARANTEED COST.

Locomotive mileage	44,592,671 at	$2.00	$89,185.34	
Pass. car mileage	51,012,069 at	.25	12,753.01	
Freight-car mileage	485,289,785 at	.08	38,823.18	
				140,761.53
Excess cost				17,524.19
Percentage of excess				11

Record No. 5, page 92.
Claim book, page 5.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	107,050½	$0.50	$53,525.32		
Engine oil	120,312½	.30	36,093.80		
Car oil	178,421½	.20	35,684.25		
Rod cup grease	57,517½	.075	4,313.77		
			129,617.14		
Credit, empty barrels			8,115.68		
					$121,501.46
Passenger-car service:					
Car oil	24,953½	.20	4,990.70		
Credit, empty barrels			499.06		
					4,491.64
Freight-car service:					
Car oil	186,317½	.20	37,263.48		
Credit, empty barrels			3,726.34		
					33,537.14
Total actual cost					159,530.24

GUARANTEED COST.

Locomotive mileage	45,094,415 at	$2.00	$90,188.83	
Pass. car mileage	51,616,661 at	.25	12,904.17	
Freight-car mileage	485,526,843 at	.08	38,842.15	
				141,935.15
Excess cost				17,595.11
Percentage of excess				11

Record No. 5, page 92.
Claim book, page 5.

Statement of operations for year ended June 30, 1905.

Statement previously furnished.

PETITIONER'S EXHIBIT 409—Continued.

BALTIMORE & OHIO R. R.—Continued.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	147,607½	$0.50	$73,803.94	
Engine oil	10,898½	.30	3,269.51	
Car oil	352,387½	.20	70,477.50	
Driv. jor. comp'd	8,673	.095	823.93	
Rod cup grease	129,847	.075	9,738.52	
			158,113.40	
Credit, empty barrels			10,217.89	$147,895.31
Passenger-car service:				
Car oil	32,607½	.20	6,521.45	
Credit, empty barrels			652.15	5,869.30
Freight-car service:				
Car oil	332,447½	.20	66,489.53	
Credit, empty bbls			6,648.95	59,839.58
				213,604.19
Credit, by adjustment				860.95
Total actual cost				212,743.24

GUARANTEED COST.

Locomotive mileage	58,543,001 at	$1.75	$102,450.25	
Passenger-car mileage	61,476,920 at	.10	6,147.69	
Freight-car mileage	691,723,916 at	.07	48,420.67	
				157,018.61
Excess cost				55,724.63
Percentage of excess				26

Record No. 6, page 70.
Claim book, pages 5 and 228.

PETITIONER'S EXHIBIT 410.

BALTIMORE & OHIO SOUTHWESTERN R. R.

Statement of operations for year ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,389½	$0.50	$5,194.81	
Engine oil	30,518½	.30	9,155.59	
Car oil	15,391	.18–20	2,869.88	
Other lubricants	1,016½	.28–30	295.54	
			17,515.82	
Credit, empty barrels			917.00	
				16,598.82
Passenger-car service:				
Coach oil	7,897½	.35	2,764.12	
Other lubricants			54.61	
			2,818.73	
Credit, empty barrels			165.00	
				2,653.73
Freight-car service:				
Car oil	25,580½	.18–20	4,809.87	
Other lubricants			493.04	
			5,302.91	
Credit, empty barrels			229.00	
				5,073.91
				24,326.46

GUARANTEED COST.

Locomotive mileage	8,311,671	at $2.00	16,623.34	
Pass. car "	13,784,516	at .25	3,446.13	
Freight-car "	81,695,699	at .08	6,535.66	
				26,605.13

Settlement file No. 265.
Record No. 4, page 31.
Claim book, page 103.

Statement of operations for year ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,515½	$0.50	$5,257.82	
Engine oil	29,779½	.30	8,933.81	
Car oil	19,269½	.18–20	3,575.16	
Other lub's			434.89	
			18,201.68	
Credit, empty barrels			913.00	
				$17,288.68
Passenger-car service:				
Coach oil	6,808½	.35	2,383.07	
Other lub's			252.63	
			2,635.70	
Credit, empty barrels			155.00	
				2,480.70
Freight-car service:				
Car oil	26,850½	.18–20	5,074.26	
Other lub's			403.58	
			5,477.84	
Credit, empty barrels			243.00	
				5,234.84
				25,004.22

GUARANTEED COST.

Locomotive service, mileage	8,251,782	at $2.00	$16,503.56	
Pass. car " "	13,287,733	at .25	3,321.93	
Freight-car " "	81,617,541	at .08	6,529.40	
				26,354.89

Settlement file No. 265.
Record No. 4, page 31.
Claim book, page 103.

PETITIONER'S EXHIBIT 410—Continued.

BALTIMORE & OHIO SOUTHWESTERN R. R.—Continued.

Statement of operations for year ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,665¼	$0.50	$4,332.57	
Engine oil	8,777¾	.30	2,633.35	
Car oil	28,019	.18–20	5,303.18	
Grease			380.37	
			12,649.47	
Credit, empty barrels			609.00	$12,040.49
Passenger-car service:				
Car oil	5,054¾	.18–20	985.78	
Coach oil	1,301¾	.35	455.61	
			1,441.39	
Credit, empty barrels			99.00	1,342.39
Freight-car service:				
Car oil	16,591	.18–20	3,122.31	
Other lub's			89.40	
			3,211.71	
Credit, empty barrels			138.00	3,073.71
Total actual cost				16,456.57

GUARANTEED COST.

Locomotive mileage	6,849,407	at $2.00	$13,698.81	
Pass. car mileage	13,593,599	at .25	3,398.40	
Freight-car mileage	69,099,096	at .08	5,527.93	22,625.14

Settlement file No. 265.
Record No. 4, page 231.
Claim book, page 103.

Statement of operations for year ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,494¼	$0.50	$5,247.13	
Engine oil	565¾	.30	169.65	
Car oil	42,104¾	.18–20	7,938.64	
Grease			400.12	
			13,755.54	
Credit, empty barrels			581.00	$13,174.54
Passenger-car service:				
Car oil	7,448¾	.18–20	1,413.18	
Credit, empty barrels			71.00	1,342.18
Freight-car service:				
Car oil	22,902¾	.18–20	4,274.45	
Credit, empty barrels			150.00	4,124.45
Total actual cost				18,641.17

GUARANTEED COST.

Locomotive mileage	7,054,885	at $2.00	$14,109.77	
Pass. car mileage	14,979,436	at .25	3,744.86	
Freight-car mileage	72,109,864	at .08	5,768.79	23,623.42

Settlement file No. 265.
Record No. 4, page 231.
Claim book, page No. 103.

PETITIONER'S EXHIBIT 410—Continued.

BALTIMORE & OHIO SOUTHWESTERN R. R.—Continued.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	13,358½	$0.50	$6,679.25	
Engine oil	1,603	.30	480.90	
Car oil	51,922½	.18-20	9,696.35	
Grease	7,393	.....	546.43	
			17,402.93	
Credit, empty barrels			648.00	
				$16,754.93
Passenger-car service:				
Car oil	8,789½	.18-20	1,601.69	
Credit, empty barrels			19.00	
				1,582.69
Freight-car service:				
Car oil	28,623	.18-20	5,296.91	
Credit, empty barrels			149.00	
				5,147.91
Total actual cost				23,485.53

GUARANTEED COST.

Locomotive mileage	7,736,588	at $2.00	$15,473.18	
Pass. car mileage	15,399,375	at .25	3,849.84	
Freight-car mileage	75,677,182	at .08	6,054.17	
			25,377.19	

Settlement file No. 265.
Record No. 5, page 147.
Claim book, page 103.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	14,501	$0.50	$7,250.51	
Engine oil	1,383½	.30	415.05	
Car oil	10,089	.20	2,017.80	
Car oil	51,156½	.18	9,208.22	
Center plate gr	1,530½	.57	875.43	
			19,767.01	
				$19,767.01
Passenger-car service:				
Car oil	10,720½	.18	1,929.75	
Car oil	799	.20	159.80	
				2,089.55
Freight-car service:				
Car oil	26,104	.18	4,698.72	
Car oil	3,031½	.20	606.30	
				5,305.02
				27,161.58
Less credit, for empty barrels				530.78
				26,630.80

GUARANTEED COST.

Locomotive mileage	8,027,876	at $1.75	$14,048.78	
Pass. car mileage	17,795,781	at .10	1,779.58	
Freight-car mileage	78,348,753	at .07	5,484.41	
			21,312.77	
Excess cost				5,318.03
Percentage of excess				19

Settlement file No. 265.
Record No. 5, page 147.
Claim book, page No. 103.

PETITIONER'S EXHIBIT 410—Continued.

BALTIMORE & OHIO SOUTHWESTERN R. R—Continued.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,821½	$0.50	$7,910.76	
Engine oil	1,214	.30	364.20	
Car oil	56,925½	.18–20	10,491.51	
Center plate grease	2,308½	.....	1,370.85	
Driving journal com	45½	.....	34.36	
			20,171.68	
Credit, empty barrels			582.00	$19,589.68
Passenger-car service:				
Car oil	9,478	.18–20	1,718.66	
Credit, empty barrels			13.00	1,705.66
Freight-car service:				
Car oil	26,904½	.18–20	4,909.60	
Credit, empty barrels			67.00	4,842.60
Total actual cost				26,137.94

GUARANTEED COST.

Locomotive mileage	8,572,138	at	$1.75	$15,001.24	
Pass. car mileage	15,950,598	at	.10	1,595.06	
Freight-car mileage	87,002,218	at	.07	6,090.16	
					22,686.46
Excess cost					3,451 4[illegible]
Percentage of excess					

Settlement file No. 265.
Record No. 6, page 73.
Claim book, page 104.

Statement of operations for year ended June 30, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,823½	$0.50	$8,911.94	
Engine oil	5,594½	.30	1,678.35	
Car oil	49,825½	.18	8,974.27	
D. J. compound	9,350	.....	884.67	
Rod cup grease	21,126	.....	1,557.31	
			22,006.54	
Credit, empty barrels			469.00	$21,537.54
Passenger-car service:				
Car oil	12,053½	.18		2,169.64
Freight-car service:				
Car oil	29,845½	.18		5,372.53
Total actual cost				29,079.71

GUARANTEED COST.

Locomotive mileage	8,853,070	at	$1.75	$15,492.87	
Pass. car mileage	16,045,449	at	.10	1,604.54	
Freight-car mileage	92,521,322	at	.07	6,476.49	
					23,573.90
Excess cost					5,505.81
Percentage of excess					18

Settlement file No. 265.
Record No. 6, page 73.
Claim book, page 103.

PETITIONER'S EXHIBIT 411.

BOSTON & MAINE RAILROAD.

Statement of operations for 12 months ended August 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,806¾	$0.50	$8,903.19	
Engine oil	40,128¾	.30	12,038.44	
Car oil	6,525¾	.20	1,305.02	
Other oils	14,785½	.....	2,717.19	
Grease	13,328#	.....	765.88	
				$25,729.72
Passenger and freight car service:				
Engine oil	23	.30	6.90	
Car oil	114,043½	.20	22,928.75	
Other oils	6,974½	.....	633.43	
Greases	19,882½	.....	619.44	
"	6,483#	.03	192.99	
				24,381.51
				50,111.23
Adjustment				350.68
				50,461.91

GUARANTEED COST.

Locomotive mileage	18,446,510	at $1.90315	35,106.47
Excess cost			15,355.44
Per cent of excess			30.42

Record No. 2, page No. 196.
Claim book, page No. 78.

Statement of operations for 12 months ended August 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	24,368¾	$0.50	$12,186.13	
Engine oil	40,606½	.30	12,181.86	
Car oil	15,703¾	.20	2,940.77	
Other greases	14,904#	.....	1,067.94	
				$28,376.70
Passenger and freight car service:				
Car oil	95,416¼	.20	19,083.38	
Engine oil	2	.30	.60	
Greases	8,378½#	.....	251.35	
				19,335.33
				47,912.03

GUARANTEED COST.

Locomotive mileage	18,633,090	at $1.90315	35,461.98
Excess cost			12,450.05
Per cent of excess			.34

Record No. 3, page No. 60.
Claim book, page No. 78.

PETITIONER'S EXHIBIT 411—Continued.

BOSTON & MAINE RAILROAD—Continued.

Statement of operations for 12 months ended August 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	26,183½	$0.50	$13,091.89		
Engine oil	39,704½	.30	11,911.43		
Car oil	19,918¼	.20	3,983.71		
Other oils			1,474.76		
					$30,461.79
Passenger and freight car service:					
Car oil	89,762½	.20	17,952.48		
Other oil	80	.12½	10.00		
Greases	1,018⅝	.03	30.54		
					17,993.02
					48,454.81
Credit account oil used on new cars					700.00
					47,754.81

GUARANTEED COST.

	Gallons.	Price.		
Locomotive mileage	19,615,589	at $1.95		$38,250.40
				9,504.41
Excess cost				24
Per cent of excess				

Record No. 3, page No. 248.
Claim book, page No. 78.

Statement of operations for 12 months ended August 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	43,512½	$0.50	$21,760.56		
Engine oil	67,350½	.30	20,205.14		
Car oil	35,339½	.20	7,067.90		
Other oils and greases			1,859.28		
					$50,892.88
Passenger-car service:					
Coach oil	2,189.85	.35	766.33		
Car oil	16,274½	.20	3,254.90		
" "	22,796	.18	4,103.29		
					8,124.52
Freight-car service:					
Car oil	70,765½	.20	14,153.15		
" "	1,146	.18	206.28		
Other oils			76.51		
					14,435.94
					73,453.34

GUARANTEED COST.

Locomotive mileage	27,967,972	at $1.2355	$34,554.43	
Pass. car "	46,763,711	.18	8,417.46	
Freight-car "	193,093,712	.0646	12,473.85	
				55,445.74
				18,007.60
Excess cost				24
Per cent of excess				

Record No. 4, page No. 180.
Claim book, page No. 78.

PETITIONER'S EXHIBIT 411—Continued.

BOSTON & MAINE RAILROAD—Continued.

Statement of operations for 12 months ended August 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	47,726⅞	$0.50	$23,863.31	
Engine oil	70,536⅝	.30	21,160.97	
Car oil	44,923¼	.20	8,984.75	
Other lub's			2,241.56	
				$56,250.59
Passenger-car service:				
Car oil	20,621	.20	4,124.20	
" "	20,529½	.18	3,695.31	
				7,819.51
Freight-car service:				
Car oil	59,166⅜	.20	11,833.37	
" "	465	.18	83.70	
Other lub's	17½	.....	5.30	
				11,922.37
				75,992.47

GUARANTEED COST.

Locomotive mileage	28,861,610	at $1.50	$43,292.41	
Pass.-car "	47,751,651	.18	8,595.30	
Freight-car "	192,841,847	.0046	12,457.58	
				64,345.29
Excess cost				11,647.18
Per cent of excess				18

Record No. 4, page No. 180.
Claim book, page No. 78.

Statement of operations for 12 months ended August 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	54,130⅞	$0.50	$27,065.31	
Engine oil	73,674	.30	22,102.20	
Car oil	51,908	.20	10,381.60	
Grease	34,124¢	.08	2,729.92	
				$62,279.03
Passenger-car service:				
Car oil	40,191½	.20	8,038.30	
" "	245½	.18	44.19	
				8,082.49
Freight-car service:				
Car oil	60,652⅜	.20	12,130.47	
Engine oil	45½	.30	13.65	
				12,144.12
				82,505.64
Adjustment				225.21
				82,730.85

GUARANTEED COST.

Locomotive mileage	29,807,653	at $1.60	$47,692.24	
Pass.-car "	48,707,858	.18	8,767.41	
Freight-car "	199,089,237	.0046	12,861.16	
				69,220.81
Excess cost				13,510.04
Per cent of excess				16½

Record No. 5, page No. 78.
Claim book, page No. 78.

PETITIONER'S EXHIBIT 411—Continued.

BOSTON & MAINE RAILROAD—Continued.

Statement of operations for year ended August 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	62,096½	$0.50	$31,048.25	
Engine oil	83,084	.30	24,925.19	
Car oil	56,202½	.20	11,240.46	
Grease	37,497¼	.08	2,999.82	
Grease	1,389	.095	131.96	
				$70,345.68
Passenger-car service:				
Car oil	43,351½	.20		8,670.30
Freight-car service:				
Car oil	63,791½	.20	12,758.34	
Valve oil	30½	.50	15.12	
Engine oil	14½	.30	4.35	
				12,777.81
				67.22
Add, account adjustment				91,861.01
Total actual cost				

GUARANTEED COST.

Locomotive mileage	29,923,543 at	$1.60	$47,877.66	
Pass.-car mileage	50,554,916 at	.18	9,099.88	
Freight-car mileage	196,040,923 at	.0646	12,703.00	
				69,680.54
Excess cost				22,180.47
Percentage of excess				24

Record No. 5, page 78.
Claim book, page 78.

Statement of operations for year ended Aug. 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	64,224½	$0.50	$32,112.31	
Engine oil	84,773½	.30	24,432.13	
Car oil	57,384½	.20	11,476.90	
Grease	41,954¼	.08	3,356.33	
Grease	2,377	.095	225.81	
				$72,603.48
Passenger-car service:				
Car oil	47,770	.20		9,554.00
Freight-car service:				
Car oil	70,994	.20	14,198.80	
Valve oil	80½	.50	40.18	
Engine oil	4	.30	1.20	
				14,240.18
Total actual cost				96,397.66

GUARANTEED COST.

Locomotive mileage	30,567,307 at	$1.60	$48,907.69	
Pass.-car mileage	51,471,544 at	.18	9,264.88	
Freight-car mileage	209,055,206 at	.0646	13,504.97	
				71,677.54
Excess cost				24,720.12
Percentage of excess				25

Record No. 6, page 11.
Claim book, page 78.

PETITIONER'S EXHIBIT 411—Continued.

BOSTON & MAINE RAILROAD—Continued.

Statement of operations for year ended August 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	64,529½	$0.50	$32,264.56	
Engine oil	86,049½	.30	25,814.78	
Car oil	54,091½	.20	10,818.25	
Grease	56,989½	.08	4,559.19	
				$73,456.78
Passenger-car service:				
Car oil	49,502	.20	.....	9,900.40
Freight-car service:				
Car oil	77,487½	.20	15,497.57	
Valve oil	131½	.50	65.81	
Engine oil	23½	.30	7.05	
				15,570.43
Total actual cost				98,927.61

GUARANTEED COST.

Locomotive mileage	32,296,471	at $1.60	$51,674.35	
Pass.-car mileage	53,723,249	at .18	9,670.18	
Freight-car mileage	225,464,947	at .0040	14,365.04	
				75,709.57
Excess cost				23,218.04
Percentage of excess				31

Record No. 6, page 11.
Claim book, page 78.

PETITIONER'S EXHIBIT 412.

BUFFALO, ROCHESTER & PITTSBURG RAILWAY.

Statement of operations for year ended June 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,744⅞	$0.50	$3,872.23	
Engine oil	23,089½	.30	6,926.93	
Car oil	3,893	.20	778.60	
Other lub's	656	.50	328.00	
" "	2,036	.095	193.42	
			12,099.18	
Empty barrel credit			748.00	$11,351.18
Passenger and freight car services:				
Car oil	47,827½	.20	9,565.50	
Other lub's	3,500	.....	109.37	
			9,674.87	
Empty barrel credit			933.00	8,741.87
				20,093.05

GUARANTEED COST.

Locomotive mileage	5,078,870 @	$1.4635	$7,432.93	
Pass. & frt. "	60,199,447	.0314	1,890.26	9,323.19
				10,709.86
Excess cost				53
Per cent of excess				

Record No. 3, page No. 7.
Claim book, page No. 101.

Statement of operations for year ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,438½	$0.50	$4,719.12	
Engine oil	29,577½	.30	8,873.29	
Car oil	5,284½	.20	1,056.90	
			14,649.31	
Empty barrel credit			886.00	$13,763.31
Passenger and freight car service:				
Car oil	47,307½	.20	9,461.55	
Empty barrel credit			922.00	8,539.55
				22,302.86

GUARANTEED COST.

Locomotive mileage	5,555,485 @	$1.4635	$8,130.45	
Pass. & frt. "	66,421,820	.0314	2,085.65	10,216.10
				12,086.76
Excess cost				54
Per cent of excess				

Record No. 3, page No. 224.
Claim book, page No. 101.

PETITIONER'S EXHIBIT 412—Continued.

BUFFALO, ROCHESTER & PITTSBURG RAILWAY—Continued.

Statement of operations for year ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,216⅞	$0.50	$5,108.03	
Engine oil	29,968½	.30	8,990.63	
Car oil	6,084½	.20	1,216.88	
			15,315.54	
Empty barrel credit			925.00	
				$14,390.54
Passenger-car service:				
Car oil	2,917½	.20	583.50	
Empty barrel credit			51.00	
				532.50
Freight-car service:				
Car oil	34,707½	.20	6,941.53	
Empty barrel credit			644.00	
				6,297.53
				21,220.57

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	5,872,048	@$1.4635	$8,593.74	
Pass. car "	3,371,382	.0314	105.86	
Freight-car "	60,966,677	.0314	1,914.36	
				$10,613.96
Excess cost				10,606.61
Per cent of excess				50

Record No. 4, page No. 169.
Claim book, page No. 101.

Statement of operations for year ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,870½	$0.50	$6,435.25	
Engine oil	36,717½	.30	11,015.21	
Car oil	8,537½	.20	1,707.43	
			19,157.89	
Empty barrel credit			1,162.00	
				$17,995.89
Passenger-car service:				
Car oil	3,224½	.20	644.90	
Valve oil	1	.50	.50	
			645.40	
Empty barrel credit			58.00	
				587.40
Freight-car service:				
Car oil	38,871½	.20	7,774.35	
Empty barrel credit			740.00	
				7,034.35
				25,617.64

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	6,428,329	@$1.4635	$9,408.74	
Pass. car "	3,360,988	.0314	105.22	
Freight-car "	66,203,915	.0314	2,078.80	
				11,592.76
Excess cost				14,024.88
Per cent of excess				54

Record No. 4, page No. 169.
Claim book, page No. 101.

PETITIONER'S EXHIBIT 412—Continued.

BUFFALO, ROCHESTER & PITTSBURG RAILWAY—Continued.

Statement of operations for year ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	14,878½	$0.50	$7,439.18	
Engine oil	40,349½	.30	12,104.93	
Car oil	10,677¼	.20	2,135.50	
			21,679.61	
Empty barrel credit			1,357.00	$20,322.61
Passenger-car service:				
Car oil	3,399½	.20	680.45	
Valve oil	2	.50	1.00	
Engine oil	3	.30	.90	
			682.35	
Empty barrel credit			63.00	619.35
Freight-car service:				
Car oil	49,630½	.20	9,928.48	
Valve oil	47½	.50	23.88	
Engine oil	43½	.30	13.13	
			9,965.49	
Empty barrel credit			961.00	9,004.49
				29,946.45

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	6,974,834	@$2.00	$13,949.67	
Pass. car "	3,506,681	.15	526.00	
Freight-car "	74,935,367	.06	4,496.12	
				$18,971.79
				10,974.66
Excess cost				37
Per cent of excess				

Record No. 5, page No. 65.
Claim book, page No. 101.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,109½	$0.50	$7,555.98	
Engine oil	39,748⅝	.30	11,924.49	
Car oil	15,600½	.20	3,120.10	
			22,599.57	
Empty barrel credit			1,409.00	$21,190.57
Passenger-car service:				
Car oil	2,673½	.20	534.70	
Engine oil	5	30	1.50	
			536.20	
Empty barrel credit			53.00	483.20
Freight-car service:				
Car oil	45,080½	.20	9,016.05	
Valve oil	71½	.50	35.75	
Engine oil	128	.30	38.40	
			9,090.20	
Empty barrel credit			903.00	8,187.20
				29,860.97
Adjustment of overcharge				117.91
				29,743.06

GUARANTEED COST.

Locomotive mileage	7,171,251	@$2.00	$14,342.50	
Pass. car "	3,823,043	.15	573.46	
Freight-car "	71,350,491	.06	4,281.03	
				19,196.99
				10,546.07
Excess cost				35
Per cent of excess				

Record No. 5, page No. 65.
Claim book, page No. 101.

PETITIONER'S EXHIBIT 412—Continued.

BUFFALO, ROCHESTER & PITTSBURG RAILWAY—Continued.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,512⅝	$0.50	$8,255.89	
" "	16¾	.50	8.44	
Engine oil	39,291⅜	.30	11,784.57	
Car oil	22,476½	.20	4,495.22	
Graphite	663		92.82	
Compound	1,221		114.21	
			24,751.15	
Empty barrel credit			1,564.00	
				$23,187.15
Passenger-car service:				
Car oil	3,994	.20	798.80	
Empty barrel credit			80.00	
				718.80
Freight-car service:				
Car oil	51,623	.20	10,324.60	
Engine oil	119	.30	25.70	
Valve oil	11¼	.50	5.56	
			10,365.86	
Empty barrel credit			996.00	
				9,369.86
				33,275.81

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	7,598,607	@$2.00	$15,197.21	
Pass. car "	3,953,562	.15	593.03	
Freight-car "	81,494,885	.06	4,889.69	
				$20,679.93
Excess cost				12,595.88
Per cent of excess				38

Settlement file No. 273.
Record No. 5, page No. 285.
Claim book, page No. 101.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,857	$0.50	$5,928.50	
Engine oil	27,488½	.30	8,246.46	
Car oil	16,581½	.20	3,316.72	
D. J. C	9,793	.095	930.33	
R. C. G	4,001	.075	300.07	
Graphite	628	.14	87.92	
			18,810.00	
Empty barrel credit			945.00	
				$17,865.00
Passenger-car service:				
Car oil	3,271½	.20	654.30	
Grease	2	.095	.19	
			654.49	
Empty barrel credit			22.00	
				632.49
Freight-car service:				
Car oil	31,678½	.20	6,335.65	
Other lub's			13.58	
			6,349.23	
Empty barrel credit			845.00	
				5,504.23
				24,001.72

GUARANTEED COST.

Locomotive mileage	6,450,978	at $2.00	12,901.96	
Pass. car "	3,983,315	.15	597.50	
Freight-car "	75,125,064	.06	4,507.50	
				18,006.96
Excess cost				5,994.76
Per cent of excess				25

Settlement file No. 273.
Record No. 6, page No. 285.
Claim book, page No. 101.

PETITIONER'S EXHIBIT 412—Continued.

BUFFALO, ROCHESTER & PITTSBURG RAILWAY—Continued.

Statement of operations for year ended June 30, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,158 11/16	$0.48	$3,436.10	
" "	5,940 7/8	.50	2,970.16	
Engine oil	15,703 1/2	.28	4,397.02	
" "	11,477 1/2	.30	3,443.36	
Car oil	10,685 1/4	.18	1,923.43	
" "	6,026	.20	1,205.20	
D. J. C.	14,505 1/2	.095	1,378.03	
R. C. G.	10,688 1/2	.075	801.67	
Graphite	176 1/4	.14	24.67	
			19,579.64	
			466.00	
				$19,113.64
Empty barrel credit				
Passenger-car service:				
Car oil	1,767 3/4	.18	318.13	
" "	1,053 1/2	.20	210.70	
			528.83	
			21.00	
				507.83
Empty barrel credit				
Freight-car service:				
Car oil	33,366 3/4	.18	6,006.04	
" "	14,823 1/2	.20	2,964.62	
" "	1/2	.50	.12	
Valve oil	2	.30	.60	
Engine oil			8,971.38	
			293.00	
				8,678.38
				28,299.85

GUARANTEED COST.

Locomotive mileage	6,759,970	at $2.00	$13,519.94	
Pass. car "	4,236.400	.15	635.46	
Freight-car "	79,220,117	.06	4,753.20	
				18,908.60
				9,391.25
Excess cost				33
Per cent of excess				

Settlement file No. 273.
Record No. 6, page No. 193.
Claim book, page No. 101.

PETITIONER'S EXHIBIT 413.

CENTRAL OF GEORGIA RAILROAD.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,583½	$0.52	$5,503.27	
Engine oil	19,627½	.30	5,888.45	
Car oil	8,060½	.20	1,612.17	
				$13,003.89
E. O. B				212.00
				12,791.89
Passenger-car service:				
Car oil	9,855½	.20		1,971.07
Freight-car service:				
Car oil	39,276½	.20		7,855.30
				22,618.34

GUARANTEED COST.

Locomotive mileage	7,209,859	at .88	6,344.68	
Pass. car "	10,509,089	at .1139	1,196.96	
Freight-car "	58,076,808	at .0926	5,377.91	
				12,919.55
Excess cost				9,698.79
Per cent of excess				42

Settlement file No.
Record No. 4, page No. 242.
Claim book, page No. 157.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,137½	$0.52	$6,311.21	
Engine oil	21,819½	.30	6,545.76	
Car oil	9,947½	.20	1,989.56	
				$14,846.53
E. O. B				262.00
				14,584.53
Passenger-car service:				
Car oil	10,208½	.20		2,041.70
Freight-car service:				
Car oil	31,906½	.20		6,381.30
				23,007.53

GUARANTEED COST.

Locomotive mileage	7,977,854	at .88	7,020.29	
Pass. car "	11,640,422	at .1139	1,325.84	
Freight-car "	64,356,551	at .0926	5,959.42	
				14,305.55
Excess cost				8,701.98
Per cent of excess				38

Settlement file No. *
Record No. 4, page No. 242.
Claim book, page No. 157.

PETITIONER'S EXHIBIT 413—Continued.

CENTRAL OF GEORGIA RAILROAD—Continued.

Statement of operations for 13 months ended 1/31/05.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,662½	$0.52	$8,144.63	
Engine oil	23,142	.30	6,942.60	
Car oil	12,475½	.20	2,495.10	
				$17,582.33
				313.00
E. O. B				17,269.33
Passenger-car service:				
Car oil	11,226½	.20		2,245.35
Freight-car service:				
Car oil	27,607	.20		5,521.37
				25,036.05

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	8,356,790	at $0.88	$7,353.98	
Pass. car "	12,782,116	at .1139	1,455.88	
Freight-car "	68,582,843	at .0926	6,350.77	
				$15,160.63
				9,875.42
Excess cost				39
Per cent of excess				

Settlement file No. 363.
Record No. 2, page No. 179.
Claim book, page No. 157.

CENTRAL OF GEORGIA RAILWAY.

Statement of operations for year ended 4/30/07.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,727½	$0.20	$345.43	
	22,148½	.52	11,517.29	
Engine oil	4,205½	.10	420.51	
	25,102½	.30	7,530.83	
Car oil	1,420½	.13½	194.05	
	12,265	.20	2,453.00	
R. C. G	9,578½#	.07½	742.33	
D. J. C	4,474#	.09¼	436.22	
Grease	1,917#	.07	134.36	
				$23,774.02
				443.00
E. O. B				23,331.02
Passenger-car service:				
Coach oil	839½	.13½	120.18	
Car oil	7,482½	.20	1,496.55	
				1,616.73
Freight-car service:				
Car oil	28,985½	.20	5,797.05	
Other lubricants			472.22	
				6,269.27
				31,217.02

GUARANTEED COST.

Locomotive mileage	9,377,504	at $1.25	$11,721.88	
Pass. car "	12,616,248	at .10	1,261.62	
Freight-car "	77,665,906	at .04	3,106.64	
				16,090.14
				15,126.88
Excess cost				48
Per cent of excess				

Settlement file No. 151.
Record No. 6, page No. 173.
Claim book, page No.

PETITIONER'S EXHIBIT 414.

CENTRAL RAILROAD OF NEW JERSEY.

Statement of operations for year ended Feb. 28, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	17,821½	$0.50	$8,910.56		
Engine oil	47,301½	.30	14,190.35		
Coach oil	1,169⅛	.35	409.48		
Car oil	2,544½	.20	508.99		
" "	1,254⅛	.18	225.84		
Other lubricants			1,091.11		
			25,336.33		
Empty barrels credit			1,343.50		
				$23,992.83	
Passenger-car service:					
Coach oil	22,296⅜	.35	7,803.90		
Car oil	891¼	.20	178.38		
" "	221½	.18	39.80		
Engine oil	1½	.30	.45		
Other lubricants			309.81		
			8,332.34		
Empty barrel credit			450.23		
				7,882.11	
Freight-car service:					
Car oil	26,047⅜	.20	5,209.55		
" "	23,271⅜	.18	4,188.89		
Other lubricants			1,741.20		
			11,139.64		
Empty barrel credit			389.94		
				10,749.70	
					42,624.64
Credit account adjustment					549.75
					42,074.89

GUARANTEED COST.

Locomotive mileage	11,062,191	at $1.184764	$13,106.09	
Pass. car "	14,914,532	.5626185	8,391.19	
Freight-car "	122,663,191	.0434435	5,328.92	
				26,826.20
Excess cost				15,248.69
Per cent of excess				36

Record No. 2, page No. 68.
Claim book, page No. 118.

PETITIONER'S EXHIBIT 414—Continued.

CENTRAL RAILROAD OF NEW JERSEY—Continued.

Statement of operations for year ended Feb. 28, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,238½	$0.50	$8,619.37	
Engine oil	36,609⅝	.30	10,982.88	
Car oil	10,243½	.20	2,048.65	
" "	3,300½	.18	594.07	
Cooling compound	1,853⅝	.03	55.59	
Coach oil	103⅛	.35	36.37	
Other lubricants			10.52	
			22,347.45	
Empty barrel credit			1,069.00	
				$21,278.45
Passenger-car service:				
Coach oil	9,875⅛	.35	3,456.29	
Car oil	1,820½	.20	364.02	
" "	166⅜	.18	29.92	
Engine oil	4½	.30	1.39	
Cool. comp	1,118	.03	33.54	
			3,885.16	
Empty barrel credit			202.00	
				3,683.16
Freight-car service:				
Car oil	11,267½	.20	2,253.50	
" "	25,246⅞	.18	4,544.39	
Cooling compound	11,502	.03	345.06	
Engine oil	1	.30	.30	
			7,143.25	
Empty barrel credit			214.60	
				6,928.65
				31,890.26
Credit account adjustment				944.32
				30,945.94

GUARANTEED COST.

Locomotive mileage	10,658,117	at $1.184764	$12,627.35	
Pass. car "	14,383,833	.5626185	8,092.61	
Freight-car "	121,155,774	.0434435	5,263.43	
				25,983.39
Excess cost				4,962.55
Per cent of excess				15

Record No. 2, page No. 235.
Claim book, page No. 118.

Statement of operations for year ended Feb. 28, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	20,877.23	$0.50	$10,438.62	
Engine oil	37,469.59	.30	11,240.89	
Car oil	17,178.21	.20	3,435.65	
" "	4,104	.18	738.76	
Other lubricants			23.39	
			25,877.31	
Empty barrel credit			1,322.00	
				$24,555.31
Passenger-car service:				
Coach oil	9,552½	.35	3,343.40	
Car oil	1,174	.20	234.80	
Car oil	160½	.18	28.84	
Other lubricants			.07	
			3,607.11	
Empty barrel credit			252.00	
				3,355.11
Freight-car service:				
Car oil	8,197½	.20	1,639.53	
" "	31,914½	.18	5,744.64	
Other lubricants			.06	
			7,384.23	
Credit grease adjustment and E. O. B.			350.56	
				7,033.67
				34,944.09
Credit account adjustment				248.27
				34,695.82

PETITIONER'S EXHIBIT 414—Continued.

CENTRAL RAILROAD OF NEW JERSEY—Continued.

Statement of operations for year ended Feb. 28, 1900—Continued.

GUARANTEED COST.

	Gallons.		Price.	Value.	
Locomotive mileage	11,399,289	at	$1.184764	$13,505.47	
Pass. car "	14,519,640		.5626185	8,169.02	
Freight-car "	121,851,990		.0434435	5,293.68	
					$26,968.17
Excess cost					7,727.6
Per cent of excess					2

Record No. 3, page No. 135.
Claim book, page No. 118.

Statement of operations for year ended Feb. 28, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	20,978½	$0.50	$10,489.14	
Engine oil	39,749½	.30	11,924.85	
Coach oil	8	.35	2.80	
Car oil	7,542½	.18	1,357.60	
" "	13,718½	.20	2,743.75	
Other lubricants			17.67	
			26,535.81	
Empty barrel credit			1,470.00	
				$25,065.8
Passenger-car service:				
Coach oil	9,896	.35	3,463.57	
Car oil	719½	.20	143.90	
" "	449½	.18	80.92	
Other lubricants			10.69	
			3,699.08	
Empty barrel credit			210.00	
				3,489.0
Freight-car service:				
Car oil	6,825½	.20	1,365.05	
" "	21,936½	.18	3,948.56	
Coach oil	40	.35	14.00	
Other lubricants			.25	
			5,327.86	
Empty barrel credit			136.00	
				5,191.8
				33,746.5

GUARANTEED COST.

Locomotive mileage	10,602,509	at	$1.60	16,964.01
Pass. car "	14,630,192		.35	5,120.57
Freight-car "	118,003,039		.06	6,202.36
				28,286.9
Excess cost				5,459.5
Per cent of excess				19

Record No. 4, page No. 92.
Claim book, page No. 118.

PETITIONER'S EXHIBIT 414—Continued.

CENTRAL RAILROAD OF NEW JERSEY—Continued.

Statement of operations for year ended Feb. 28, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	23,035	$0.50	$11,517.50	
Coach oil	28	.35	9.80	
Engine oil	42,453⅜	.30	12,736.13	
Car oil	6,088⅜	.20	1,217.76	
" "	16,537½	.18	2,976.70	
Other lubricants			38.92	
			28,496.81	
Empty-barrel credit			1,416.00	
				$27,080.81
Passenger-car service:				
Coach oil	9,428⅛	.35	3,300.00	
Car oil	178½	.20	35.65	
" "	1,669⅜	.18	120.55	
Other lubricants			36.39	
			3,492.59	
Empty-barrel credit			191.00	
				3,301.59
Freight-car service:				
Car oil	7,631⅝	.20	1,526.31	
" "	24,119⅛	.18	4,341.59	
Coach oil	61	.36	21.32	
Engine oil	8	.30	2.40	
Grease	25	.05	1.25	
			5,892.87	
Empty-barrel credit			152.00	
				5,740.87
				36,123.27

GUARANTEED COST.

Locomotive mileage	10,548,082	at $1.60	$16,876.94	
Pass. car "	14,043,923	.35	4,915.37	
Freight car "	104,488,216	.06	6,269.30	
				28,061.61
				8,061.66
Excess cost				22
Per cent of excess				

Record No. 4, page No. 92.
Claim book, page No. 118.

Statement of operations for year ended Feb. 28, 1903.

ACTUAL COST.

	Gallons.	Price	Value.	
Locomotive service:				
Valve oil	24,557	$0.50	$12,278.50	
Coach oil	8½	.35	3.33	
Engine oil	27,910⅞	.30	8,373.27	
Car oil	25,012½	.18	4,502.20	
Engine oil	17,638½	.28	4,938.67	
Other lubricants			52.55	
			30,148.52	
Empty-barrel credit			1,040.00	
				$29,108.52
Passenger-car service:				
Coach oil	8,714⅜	.35	3,050.10	
Car oil	881⅞	.18	158.69	
Other lubricants			22.80	
			3,231.59	
Empty-barrel credit			172.00	
				3,059.59
Freight-car service:				
Car oil	38,181⅜	.18	6,872.71	
Coach oil	60	.35	21.00	
Engine oil	11⅛	.30	3.48	
Grease			1.90	
			6,899.09	
Empty-barrels credit			1.00	
				6,898.09
				39,066.20

PETITIONER'S EXHIBIT 414—Continued.

CENTRAL RAILROAD OF NEW JERSEY—Continued.

Statement of operations for year ended Feb. 28, 1903—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	10,925,010	at $1.60	$17,480.01	
Pass. car "	14,857,651	.35	5,200.18	
Freight car "	97,132,995	.06	5,827.97	
				$28,508.16
Excess cost				10,558.04
Per cent of excess				37

Record No. 5, page No. 2.
Claim book, page No. 118.

Statement of operations for year ended Feb. 28, 1904.

ACTUAL COST.

	Gallons.	Price	Value.	
Locomotive service:				
Valve oil	23,623½	$0.50	$11,811.63	
Engine oil	41,139½	.28	11,519.03	
Coach oil	66½	.35	23.28	
Car oil	34,501½	.18	6,210.25	
R. C. G.	1,116½	.075	83.72	
Other lubricants			260.40	
			29,908.31	
Empty-barrel credit			464.00	
				$29,444.31
Passenger-car service:				
Coach oil	9,650	.35	3,377.49	
Car oil	720½	.18	129.64	
Other lubricants			17.11	
			3,524.24	
Empty-barrel credit			189.00	
				3,335.24
Freight-car service:				
Car oil	36,097½	.18	6,497.60	
Coach oil	136½	.35	47.77	
Engine oil	1	.28	.28	
Other lubricants			2.70	
			6,549.60	
Empty-barrel credit			3.00	
				6,546.60
				39,326.15

GUARANTEED COST.

Locomotive mileage	11,774,137	at $1.60	$18,838.62	
Pass. car "	15,696,686	.35	5,493.90	
Freight-car "	123,118,443	.06	7,387.10	
				31,719.62
Excess cost				7,606.53
Per cent of excess				19

Record No. 5, page No. 2.
Claim book, page No. 118.

PETITIONER'S EXHIBIT 414—Continued.

CENTRAL RAILROAD OF NEW JERSEY—Continued.

Statement of operations for year ended Feb. 28, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	24,902½	$0.50	$12,451.19	
Engine oil	40,399½	.28	11,311.93	
Coach oil	2	.35	.70	
Car oil	36,098½	.18	6,497.66	
Rod cup grease	4,467	.075	335.03	
Driving jour. comp	100	.095	9.50	
Other lubricants			73.72	
			30,679.73	
Credit for empty barrels			483.00	
				$30,196.73
Passenger-car service:				
Coach oil	9,931½	.35	3,476.08	
Car oil	1,311½	.18	236.03	
Engine oil	1½	.28	.42	
			3,712.53	
Credit for empty barrels			191.00	
				3,521.53
Freight-car service:				
Car oil	42,671½	.18	7,680.91	
Other lubricants			62.54	
			7,743.45	
Credit for empty barrels			1.00	
				7,742.45
				41,460.71

GUARANTEED COST.

Locomotive mileage	11,867,508	at $1.60	$18,988.01	
Pass. car "	15,885,410	.35	5,559.89	
Freight-car "	128,523,909	.06	7,711.43	
				32,259.33
Excess cost				9,201.38
Per cent of excess				22

Settlement file No. 282.
Record No. 5, page No. 226.
Claim book, page No. 118.

Statement of operations for year ended Feb. 28, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	26,262	$0.50	$13,131.00	
Engine oil	44,770½	.28	12,535.74	
Car oil	32,152½	.18	5,787.45	
D. J. C	1,127	.095	107.06	
R. C. G	8,778½	.075	658.38	
Other lubricants			29.46	
			32,249.09	
Empty-barrel credit			504.00	
				$31,745.09
Passenger-car service:				
Coach oil	11,380	.35	3,983.00	
Engine oil	½	.28	.17	
Car oil	363	.18	65.34	
			4,048.51	
Empty-barrel credit			221.00	
				3,827.51
Freight-car service:				
Car oil	48,390½	.18	8,710.29	
C. P. G	1,309	.02	27.38	
				8,737.67
				44,310.27

GUARANTEED COST.

Locomotive mileage	12,660,702	at $2.25	$28,486.58	
Pass. car "	17,182,680	.25	4,295.67	
Freight-car "	139,498,630	.06	8,369.92	
				41,152.17
Excess cost				3,158.10
Per cent of excess				7

Settlement file No. 282.
Record No. 5, page No. 226.
Claim book, page No. 118.

PETITIONER'S EXHIBIT 414—Continued.

CENTRAL RAILROAD OF NEW JERSEY—Continued.

Statement of operations for year ended Feb. 28, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	27,820½	$0.50	$13,910.25	
Engine oil	45,668½	.28	12,787.11	
Car oil	34,555½	.18	6,219.99	
D. J. C.	1,300	.095	123.49	
R. C. G.	12,556	.075	941.70	
Other lubricants			79.32	
			34,061.86	
Empty barrel credit			529.00	
				[illegible]
Passenger-car service:				
Coach oil	10,162	.35	3,556.70	
Engine oil	¾	.28	.25	
Car oil	492½	.18	88.65	
C. P. G.	26	.02	.52	
			3,646.12	
Empty barrel credit			197.00	
				3,449.12
Freight-car service:				
Car oil	46,769½	.18	8,418.51	
C. P. G.	989½	.02	19.79	
R. C. G.	22	.075	1.65	
				8,439.95
				45,951.2

GUARANTEED COST.

Locomotive mileage	13,113,574 at $2.25	$29,505.54	
Pass. car "	18,262,247 .25	4,565.56	
Freight-car "	128,755,378 .06	7,725.32	
			41,796.42
Excess cost			$5,025.2
Per cent of excess			1

Settlement file No. 287.
Record No. 6, page No. 156.
Claim book, page No. 118.

PETITIONER'S EXHIBIT 415.

CENTRAL VERMONT RAILWAY.

Statement of operations for 12 months ended Sept. 30, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,779	$0.50	$2,889.50	
Other valve oil	1,111	.50	555.50	
Engine oil	13,385	.30	4,015.50	
Other engine oil	2,089	.15	313.35	
Car oil	539	.20	107.80	
Other lubricants			337.25	
				$8,218.90
Passenger-car service:				
Car oil	8,625	.20	1,725.00	
Coach oil	945	.35	330.75	
Other lubricants			463.80	
				2,519.55
Freight-car service:				
Car oil	23,673	.20	4,734.60	
Other lubricants			775.10	
				5,509.70
				16,248.15
Empty barrel credit				1,301.00
				15,947.15

GUARANTEED COST.

Locomotive mileage	4,103,655 at $3.00	12,310.96
		$2,636.19
Excess cost		
Per cent of excess		16

Record No. 2, page No. 24.
Claim book, page No. 44.

Statement of operations for year ended Sept. 30, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,522	$0.50	$2,761.00	
Engine oil	12,625	.30	3,787.54	
Car oil	2,178	.20	435.60	
				$6,954.14
Passenger-car service:				
Car oil	8,183	.20	1,636.60	
H. B. C	167#	.04	6.68	
				1,643.28
Freight-car service:				
Car oil	22,360	.20	4,472.00	
H. B. C	24#	.04	.96	
				4,472.96
				13,070.38
Add account adjustment				64.54
				13,134.92

GUARANTEED COST.

Locomotive mileage	3,299,888 at $3.00 per M	9,899.66
		3,235.26
Excess cost		
Per cent of excess		24

Record No. 2, page No. 146.
Claim book, page No. 44.

Statement of operations for year ended Sept. 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,268	$0.50	$2,634.00	
Engine oil	12,104	.30	3,631.20	
Car oil	2,315	.20	463.00	
				$6,728.20
Passenger-car service:				
Car oil	7,136	.20	1,427.20	
H. B. C	149#	.04	5.96	
				1,433.16
Freight-car service:				
Car oil	21,517	.20		4,304.40
				12,465.76
[illegible]ment				360.43
				12,826.19

PETITIONER'S EXHIBIT 415—Continued.

CENTRAL VERMONT RAILWAY—Continued.

Statement of operations for year ended Sept. 30, 1899—Continued.

GUARANTEED COST.

	Gallons.	Price.	
Locomotive mileage	3,156,734	at $3.00	[illegible]
Excess cost			[illegible]
Per cent of excess			[illegible]

Record No. 3, page No. 188.
Claim book, page No. 44.

Statement of operations for 3 months ended December 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive services:				
Valve oil	1,208	$0.50	$604.00	
Engine oil	2,723	.30	816.90	
Car oil	575	.20	115.00	
				[illegible]
Passenger-car service:				
Car oil	1,056	.20	211.20	
H. B. C	20#	.04	.80	
				212.0
Freight-car service:				
Car oil	5,144	.20		1,028.8
				2,776.7
Adjustment				78.7
				2,855.4

GUARANTEED COST.

Locomotive mileage	781,504	at $3.00 per M	2,344.5
Excess cost			510.9
Per cent of excess			1[illegible]

Record No. 3, page No. 284.
Claim book, page No. 44.

Statement of operations for 12 months ended December 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,962½	$0.50	$2,981.32	
Engine oil	12,864½	.30	3,859.22	
Car oil	2,626	.20	525.20	
			7,365.75	
Empty barrel credit			228.00	
				$7,137.7[illegible]
Pass. & frt. car service:				
Car oil	22,386½	.20	4,477.33	
Empty barrel credit			333.00	
				4,144.3[illegible]
				11,282.0[illegible]
Adjustment account of overcharge				307.0
				10,974.9[illegible]

GUARANTEED COST.

Locomotive mileage	3,279,493	at $1.35	$4,427.32	
Pass. & frt. "	37,439,599	.09	3,369.47	
				7,796.7[illegible]
Excess cost				3,173.2[illegible]
Per cent of excess				[illegible]

Record No. 4, page No. 232.
Claim book, page No. 44.

PETITIONER'S EXHIBIT 415—Continued.

CENTRAL VERMONT RAILWAY—Continued.

Statement of operations for 12 months ended December 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,942½	$0.50	$2,971.08	
Engine oil	12,474½	.30	3,742.43	
Car oil	1,597	.20	319.40	
			7,032.91	
Empty barrel credit			401.00	
				$6,631.91
Passenger and freight car service:				
Car oil	13,624½	.20	2,724.90	
Empty barrel credit			273.00	
				2,451.90
				9,083.81
Adjustment				85.16
				9,168.97

GUARANTEED COST.

Locomotive mileage	3,436,144 at	$1.35	4,638.79	
Pass. & frt. "	40,428,313	.09	3,638.55	
				8,277.34
				891.63
Excess cost				
Percent of excess				9¾

Record No. 4, page No. 232.
Claim book, page No. 44.

Statement of operations for 12 months ended December 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,559½	$0.50	$3,279.96	
Engine oil	13,982	.30	4,194.60	
Car oil	2,979½	.20	595.85	
			8,070.41	
Empty barrels credit			470.00	
				$7,600.41
Passenger and freight car service:				
Car oil	12,814½	.20	2,562.90	
Empty barrel credit			256.00	
				2,306.90
				9,907.31
Adjustment				401.94
				10,309.25

GUARANTEED COST.

Locomotive mileage	3,586,281 at	$1.35	$4,841.48	
Pass. & frt. "	39,336,000	.09	3,540.24	
				8,381.72
				1,927.53
Excess cost				
Percent of excess				18

Record No. 5, page No. 17.
Claim book, page No. 44.

Statement of operations for 3 months ended March 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,007½	$0.50	$1,003.57	
Engine oil	2,982½	.30	894.69	
Car oil	798	.20	159.59	
			2,057.85	
Empty barrel credit			116.00	
				$1,941.85
Passenger and freight car service:				
Car oil	2,737	.20	547.40	
Empty barrel credit			54.00	
				493.40
				2,435.25
Adjustment				73.59
				2,508.84

PETITIONER'S EXHIBIT 415—Continued.

CENTRAL VERMONT RAILWAY—Continued.

Statement of operations for 3 months ended March 31, 1905—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	894,112	at $1.35	$1,207.05	
Pass. & frt. "	9,996,300	.09	899.67	
				$2,106.72
Excess cost				[illegible]
Percent of excess				[illegible]

Record No. 5, page No. 17.
Claim book, page No. 44.

Statement of operations for 12 months ended March 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,025¼	$0.50	$1,012.87	
Engine oil	4,700¾	.52½	2,467.89	
" "	5,073¼	.30	1,522.16	
Car oil	7,388¾	.32½	2,401.23	
" "	1,789¼	.20	357.85	
Rod cup grease	2,496½	.22½	561.66	
	2,164½#	.075	162.36	
Empty barrel credit			8,486.12	
			409.00	[illegible]
Pass. & frt. car service:				
Car oil	4,623¾	.20	924.68	
" "	6,698	.22½	1,507.06	
Empty barrel credit			2,431.74	
			226.00	2,205.74
Adjustment				10,222.8
				223.8
				10,446.7

GUARANTEED COST.

Locomotive mileage	3,361,320	at $1.50	$5,041.98	
Pass. & frt. "	38,963,016	.07	2,727.41	
				7,769.3
Excess cost				$2,677.3
Percent of excess				3

Record No. 5, page No. 161.
Claim book, page No. 44.

Statement of operations for year ended March 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,607½	$0.52½	$2,943.87	
Engine oil	12,343¾	.325	4,011.60	
Car oil	3,349½	.225	753.70	
Rod cup grease	4,522½	.075	339.22	
			8,048.39	
Credit for empty barrels			437.00	$7,611.39
Pass. & frt. car service:				
Car oil	12,256¼	.225	2,757.67	
Credit for empty barrels			245.00	2,512.67
				10,114.06

GUARANTEED COST.

Locomotive mileage	3,294,016	at $1.50	$4,941.10	
Pass. & frt. "	37,695,732	.07	2,638.70	
				7,579.8
Excess cost				2,534.9
Percent of excess				3

Settlement file No. 283.
Record No. 5, page No. 161.
Claim book, page No. 44.

PETITIONER'S EXHIBIT 415—Continued.

CENTRAL VERMONT RAILWAY—Continued.

Statement of operations for 12 months ended March 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	55,470½	$0.525	$2,908.97	
Engine oil	13,034½	.325	4,236.13	
Car oil	3,102½	.225	698.08	
R. C G	4,251½#	.075	318.88	
			8,162.06	
Empty barrel credit			424.00	$7,738.06
Pass. & frt. car service:				
Car oil	12,324½	.225	2,773.08	
Empty barrel credit			246.00	2,527.08
				10,265.14

GUARANTEED COST.

Locomotive mileage	3,358,308	at $1.50	5,037.46	
Pass. & frt. "	39,222,142	.07	2,745.55	7,783.01
Excess cost				2,482.13
Percent of excess				24

Settlement file No. 283.
Record No. 6, page No. 53.
Claim book, page No. 44.

PETITIONER'S EXHIBIT 416.

CHARLESTON & WESTERN CAROLINA RAILWAY.

Statement of operations for 21 months ended December 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,113½	$0.71	$1,077.70	
" "	210½	.31	65.37	
Engine oil	4,397¼	.31	1,363.10	
" "	196	.10	19.60	
Car oil	1,514¼	.21	317.99	
" "	61½	.10	6.11	
Freight			179.75	
			3,029.62	
Empty barrel credit			127.50	
				$2,902.12
Passenger-car service:				
Car oil	990¾	.21	208.08	
" "	52	.10	5.20	
Freight			22.20	
			235.48	
Empty barrel credit			15.70	
				219.78
Freight-car service:				
Car oil	2,547¾	.21	534.95	
" "	116½	.10	11.64	
Freight			56.74	
			603.33	
Empty barrel credit			39.75	
				563.58
				3,685.48

GUARANTEED COST.

Locomotive mileage	1,643,797	at $0.7378	$1,242.38	
Pass. car "	1,779,666	.1048	184.41	
Freight-car "	10,985,920	.0473	519.63	
				1,946.42
Excess cost				1,739.06
Per cent of excess				47

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,434¾	$0.51	$731.64	
Engine oil	2,884½	.31	893.98	
Car oil	974½	.21	167.73	
Freight a			114.60	
				$1,907.95
Passenger-car service:				
Car oil	494½	.21	103.85	
Freight a			11.09	
				114.94
Freight-car service:				
Car oil	1,385½	.21	290.89	
Freight a			31.01	
				321.90
				2,344.79
Credit for empty barrels				104.10
				2,240.69

GUARANTEED COST.

Locomotive mileage	1,030,074	at $1.00	1,030.07	
Pass. car "	968,110	.105	101.65	
Freight-car "	6,692,545	.045	301.16	
				1,432.88
Excess cost				807.81
Per cent of excess				36

Settlement file No. 255.
Record No. 5, page No. 188.
Claim book, page No. 190.

a Freight item covers freight paid by Ry. Co. from Wilmington to point of consumption.

PETITIONER'S EXHIBIT 416—Continued.

CHARLESTON & WESTERN CAROLINA RAILWAY—Continued.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,871¼	$0.51	$954.66	
Engine oil	3,647	.31	1,130.57	
Car oil	1,033¾	.21	217.10	
Grease			4.00	
Freight			146.94	
				$2,453.27
Passenger-car service:				
Car oil	507¼	.21	106.54	
Freight			11.37	
				117.91
Freight-car service:				
Car oil	1,901¾	.21	399.38	
Freight			42.59	
				441.97
				3,013.15
Credit for empty barrels				135.00
				2,878.15

GUARANTEED COST.

Locomotive mileage	1,145,934 at	$1.00	$1,145.93	
Pass. car "	1,116,666	.105	117.25	
Freight-car "	7,831,378	.045	352.41	
				1,615.59
				1,262.54
Excess cost				46
Per cent of excess				

Settlement file No. 255.
Record No. 5, page No. 188.
Claim book, page No. 190.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,297¼	$0.51	$1,171.72	
Engine oil	4,312¾	.31	1,336.92	
Car oil	867¼	.21	182.12	
R. C. G	197	.07¾	15.26	
Freight			168.05	
			2,874.07	
Empty barrel credit			111.75	
				$2,762.32
Passenger-car service:				
Car oil	590	.21	123.90	
Freight			13.22	
			137.12	
Empty barrel credit			9.00	
				128.12
Freight-car service:				
Car oil	1,791¼	.21	376.16	
Freight			40.11	
			416.27	
Empty barrel credit			27.00	
				389.27
				3,279.71

GUARANTEED COST.

Locomotive mileage	1,309,638 at	$1.25	$1,637.05	
Pass. car "	1,210,361	.105	127.09	
Freight-car "	8,447,745	.05	422.39	
				2,186.53
				1,093.18
Excess cost				33
Per cent of excess				

Settlement, file No. 187.
Record No. 6, page No. 128.
Claim book, page No. 190.

PETITIONER'S EXHIBIT 417.

CHESAPEAKE & OHIO RAILWAY.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	20,534½	$0.496–0.504–0.528	$10,356.45	
Engine oil	49,846	.288– .296– .304	14,625.88	
Other lub's	6,428½		1,330.60	
				$26,312.93
Passenger-car service:				
Coach oil	12,657	.336– .344– .328	4,327.10	
Other lub's	2,952½		610.28	
				4,937.38
Freight-car service:				
Car oil	128,088½	.192– .208– .216	25,304.49	
Other lub's			78.16	
				25,382.65
				56,632.96

GUARANTEED COST.

Locomotive mileage	11,427,742	at $1.50	$17,141.61	
Pass. car "	12,409,739	.15	1,861.46	
Freight-car "	208,240,230	.07	14,576.82	
				33,579.89
				22,953.07
Excess cost				
Per cent of excess				68

Record No. 2, page No. 22.
Claim book, page No. 8.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,809½	$0.488	$9,178.87	
Engine oil	42,349	.288	12,225.34	
Car oil	16,112½	.188	3,029.11	
Other lub's			190.96	
				$24,624.28
Passenger-car service:				
Coach oil	6,628½	.338	2,240.37	
Car oil	2,773	.188	521.32	
Other lub's			59.09	
				2,820.78
Freight-car service:				
Car oil	82,086½	.188	15,432.92	
Other lub's			29.42	
				15,462.34
				42,907.40

GUARANTEED COST.

Locomotive mileage	11,987,719	at $1.40	$16,782.81	
Pass. car "	13,477,844	.21	2,830.35	
Freight-car "	213,953,928	.0575	12,302.36	
				31,915.52
				10,991.88
Excess cost				
Per cent of excess				25

Record No. 2, page No. 190.
Claim book, page No. 8.

PETITIONER'S EXHIBIT 417—Continued.

CHESAPEAKE & OHIO RAILWAY—Continued.

Statement of operations for year 1899—Continued.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	20,810½	$0.488	$10,106.87	
Engine oil	46,200½	.288	13,305.77	
Car oil	15,640½	.188	2,940.35	
Other lub's			160.43	
				$26,513.42
Passenger-car service:				
Coach oil	4,427½	.338	1,496.64	
Car oil	3,756½	.188	706.22	
Other lub's			61.90	
				2,264.76
Freight-car service:				
Car oil	50,602	.188	9,513.16	
Other lub's			50.43	
				9,563.59
				38,341.77

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	12,211,006	at $1.40	$17,095.40	
Pass. car "	13,670,468	.21	2,870.79	
Freight car "	203,851,704	.0575	11,721.45	
				$31,687.64
Excess cost				6,654.13
Per cent of excess				17

Record No. 3, page No. 95.
Claim book, page No. 8.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	24,789½	$0.488	$12,097.23	
Engine oil	49,930½	.288	14,408.79	
Car oil	17,507½	.188	3,291.06	
Other lub's			192.24	
				$29,989.32
Passenger-car service:				
Coach oil	4,642½	.338	1,569.08	
Car oil	3,613½	.188	679.42	
Grease	1,461	.03	43.83	
				2,292.33
Freight-car service:				
Car oil	54,388½	.188	10,228.44	
Grease	1,133	.03	33.99	
				10,262.43
				42,544.08

GUARANTEED COST.

Locomotive mileage	12,717,559	at $1.40	$17,804.57	
Pass. car "	14,443,601	.21	3,033.15	
Freight-car "	209,483,692	.0575	12,045.30	
				32,883.02
Excess cost				9,661.06
Per cent of excess				22

Record No. 4, page No. 5.
Claim book, page No. 8.

PETITIONER'S EXHIBIT 417—Continued.

CHESAPEAKE & OHIO RAILWAY—Continued.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	26,370½	$0.488	$12,868.78	
Engine oil	45,987½	.288	13,244.53	
Car oil	27,104½	.188	5,095.62	
Other lub's			213.90	
				$31,422.83
Passenger-car service:				
Coach oil	5,289½	.338	1,787.93	
Car oil	3,237½	.188	608.45	
Grease	1,463#	.03	43.90	
				2,440.28
Freight-car service:				
Car oil	68,287½	.188	12,837.96	
Valve oil	20	.488	9.76	
Engine oil	186	.288	53.57	
Grease	1,336#	.03	40.08	
				12,941.37
				46,804.48

GUARANTEED COST.

Locomotive mileage	13,328,379 at $1.40	$18,659.72	
Pass. car "	14,728,002	.21	3,092.87
Freight-car "	207,477,381	.0575	11,929.93
			33,682.52
Excess cost			13,121.96
Per cent of excess			39

Record No. 4, page No. 5.
Claim book, page No. 8.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	27,426½	$0.488	$13,384.19	
Engine oil	42,307½	.288	12,184.50	
Car oil	32,324½	.188	6,077.04	
Coach oil	126½	.338	42.84	
Grease	2,667	.03	82.05	
Other lub's			32.82	
				$31,803.44
Passenger-car service:				
Car oil	3,055½	.188	574.39	
Coach oil	4,716½	.338	1,594.13	
Engine oil	53	.288	15.27	
Grease	1,114	.03	33.42	
Other lub's			12.24	
				2,229.45
Freight-car service:				
Engine oil	315½	.288	90.79	
Car oil	71,745½	.188	13,488.15	
Grease	876	.03	25.68	
Other lub's			28.54	
				13,633.16
				47,666.05

GUARANTEED COST.

Locomotive mileage	12,993,519 at $1.40	$18,190.93	
Pass. car "	15,786,010	.21	3,315.06
Freight-car "	173,017,863	.0575	9,948.53
			31,454.52
Excess cost			16,211.53
Per cent of excess			34

Record No. 4, page No. 258.
Claim book, page No. 8-176.

PETITIONER'S EXHIBIT 417—Continued.

CHESAPEAKE & OHIO RAILWAY—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	36,405	$0.48	$16,514.46	
Engine oil	50,118½	.28	14,033.22	
Car oil	36,758½	.18	6,616.53	
H. B. C	675	.03	20.25	
				$37,184.46
Passenger-car service:				
Coach oil	4,321½	.33	1,426.37	
Car oil	3,060½	.18	550.18	
H. B. C	1,825	.03	54.75	
				2,137.30
Freight-car service:				
Car oil	86,401½	.18	15,553.22	
Engine oil	60	.28	11.20	
H. B. C	2,964	.03	88.92	
				15,653.34
				54,975.10
Empty oil barrel adjustment				2,191.00
				52,784.10

GUARANTEED COST.

Locomotive mileage	14,711,976	at $2.00	$29,423.96	
Pass. car "	16,143,516	.21	3,390.15	
Freight-car "	191,358,204	.06	11,481.49	
				44,295.60
				8,488.50
Excess cost				16
Per cent of excess				

Settlement file No. 287.
Record No. 4, page No. 258.
Claim book, page No. 176.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	36,490	$0.48	$17,515.26	
Engine oil	53,534½	.28	14,989.67	
Car oil	42,745½	.18	7,694.12	
Greases			397.81	
				$40,596.86
Passenger-car service:				
Coach oil	6,481½	.33	2,139.34	
Car oil	2,198½	.18	395.84	
				2,535.18
Freight-car service:				
Car oil	84,006	.18	15,121.07	
Engine oil	329	.28	92.12	
				15,213.19
				58,345.23

GUARANTEED COST.

Locomotive mileage	15,314,188	at $2.00	$30,628.37	
Pass. car "	17,434,582	.21	3,661.25	
Freight-car "	213,764,454	.06	12,825.85	
				47,115.47
				11,229.76
Excess cost				19
Per cent of excess				

Settlement file No. 287.
Record No. 5, page No. 177.
Claim book, page No. 176.

PETITIONER'S EXHIBIT 417—Continued.

CHESAPEAKE & OHIO RAILWAY—Continued.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	38.601½	$0.48	$18,528.54	
Engine oil	56,856	.28	15,919.76	
Car oil	46,829½	.18	8,429.40	
Greases			2,055.75	
				$44,932.45
Passenger-car service:				
Coach oil	7,524½	.33	2,483.45	
Car oil	1,431¼	.18	257.74	
				2,741.19
Freight-car service:				
Car oil	99,782½	.18		17,960.83
				65,634.47

GUARANTEED COST.

Locomotive mileage	16,303,949	at $2.00	$32,607.89	
Pass. car "	17,648,372	.21	3,706.15	
Freight-car "	242,263,045	.06	14,535.78	
				50,849.82
				14,784.65
Excess cost				
Per cent of excess				29

Settlement file No. 287.
Record No. 5, page No. 177.
Claim book, page No. 176 & 227.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	43,038½	$0.48	$20,658.30	
Engine oil	61,753½	.28	17,291.08	
Car oil	49,986½	.18	8,997.63	
Rod cup grease	23,583½	.075	1,769.13	
Driv. jour. comp	13,246½	.095	1,258.46	
				$49,974.60
Passenger-car service:				
Coach oil	7,184½	.33	2,370.97	
Car oil	1,540½	.18	277.35	
Engine oil	1½	.28	.42	
Driv. jour. comp	62½	.095	5.89	
				2,654.63
Freight-car service:				
Car oil	125,686½	.18	22,623.58	
Engine oil	475	.28	133.00	
				22,756.58
				75,385.81

GUARANTEED COST.

Locomotive mileage	18,264,400	at $2.00	$36,528.80	
Pass. car "	18,725,411	.15	2,808.81	
Freight-car "	266,601,019	.07	18,662.07	
				57,999.68
				17,386.13
Excess cost				
Per cent of excess				29

Settlement file No. 105.
Record No. 6, page No. 112.
Claim book, page No. 227.

PETITIONER'S EXHIBIT 418.

CHICAGO & ALTON RAILWAY.

Statement of operations for year ended March 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,521½	$0.50	$7,760.83	
Engine oil	42,277½	.28	11,736.45	
Car oil	7,121½	.18	1,290.80	
Other lubricants			106.21	
			20,894.39	
Credit for empty barrels		317.00		
Allowance account, increased equipment, and changed conditions		4,363.54		
			4,680.54	$16,213.85
Passenger-car service:				
Coach oil	4,373½	.35	1,530.81	
Car oil	6,056	.18	1,093.43	
			2,624.24	
Credit for empty barrels			106.00	2,518.24
Freight-car service:				
Car oil	39,790½	.18	7,163.88	
Engine oil	580½	.28	257.70	
Valve oil	2	.50	1.00	
Other lub's			21.40	7,443.98
				26,176.07

GUARANTEED COST.

Locomotive mileage	7,533,295	@ $1.80	$13,559.93	
Pass. car "	12,920,834	.1667	2,153.90	
Freight-car "	74,622,395	.10	7,462.24	23,176.07
				3,000.00
Excess cost				
Per cent of excess				9

Record No. 4, page No. 159.
Claim book, page No. 146.

Statement of operations for year ended March 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,039½	$0.48	$8,659.02	
" "	155	.49	76.06	
Engine oil	42,525½	.28	11,907.16	
Car oil	16,353½	.18	2,943.71	
" "	535½	.19	101.78	
Coach oil	2,353½	.33	776.69	
Other lub's	210½	.....	30.75	$24,495.17
Passenger-car service:				
Coach oil	9,715½	.33	3,206.07	
Car oil	380	.18	68.40	
Engine oil	290	.28	81.20	3,355.67
Freight-car service:				
Car oil	46,897½	.18	8,441.61	
Coach oil	27	.33	8.91	
Engine oil	56	.28	15.68	
Other lub's	149	.10	14.90	8,481.10
				36,331.94

GUARANTEED COST.

Locomotive mileage	7,399,434	@ $2.50	$18,498.58	
Pass. car "	12,956,630	.1667	2,159.87	
Frt. car "	75,935,617	.10	7,593.56	28,252.01
				8,079.93
Excess cost				
Per cent of excess				22

Record No. 4, page No. 159.
Claim book, page No. 146.

PETITIONER'S EXHIBIT 418—Continued.

CHICAGO & ALTON RAILWAY—Continued.

Statement of operations for year ended March 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,930½	$0.48	$8,126.70	
Other valve oil	263½	.....	88.19	
Engine oil	40,605½	.28	11,369.60	
Other engine oil	159½	.....	12.72	
Car oil	11,504½	.18	2,070.81	
Other lubricants			450.44	
				$22,118.46
Passenger-car service:				
Coach oil	7,585½	.33	2,503.25	
Car oil	514	.18	92.52	
				2,595.77
Freight-car service:				
Car oil	45,426	.18	.....	8,176.68
				32,890.91

GUARANTEED COST.

Locomotive mileage	7,907,402	@ $2.50	19,768.50	
Pass. car "	13,941,937	.1667	2,324.12	
Freight-car "	87,855,246	.10	8,785.52	
				30,878.14
Excess cost				2,012.77
Per cent of excess				7

Record No. 5, page No. 16.
Claim book, page No. 146.

Statement of operations for year ended March 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,807½	$0.48	$8,547.54	
Other valve oil	211½	.....	99.39	
Engine oil	38,958½	.28	10,908.48	
Other engine oil	189	.....	34.49	
Car oil	15,077½	.18	2,713.93	
" "	646½	.....	121.11	
Rod cup grease	4,417½	.075	331.24	
				$22,756.18
Passenger-car service:				
Coach oil	7,509½	.33	2,497.90	
Car oil	913	.18	164.34	
				2,662.27
Freight-car service:				
Car oil	48,293½	.18	8,692.83	
Coach oil	250	.33	82.50	
Engine oil	158	.28	44.24	
				8,819.57
				34,238.02

GUARANTEED COST.

Locomotive mileage	8,141,076	@ $2.50	$20,352.69	
Pass. car "	14,131,410	.1667	2,355.71	
Freight-car "	93,554,696	.10	9,355.46	
				32,063.86
Excess cost				2,174.16
Per cent of excess				7

Record No. 5, page No. 18.
Claim book, page No. 146.

PETITIONER'S EXHIBIT 418—Continued.

CHICAGO & ALTON RAILWAY—Continued.

Statement of operations for year ended March 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,967½	$0.48	$8,624.28	
Engine oil	40,967	.28	11,470.87	
Car oil	20,896½	.18	3,761.35	
Grease	8,443½	.075	633.26	
				$24,489.76
Passenger-car service:				
Coach oil	8,671½	.33	2,861.51	
Car oil	1,395½	.18	251.19	
Engine oil	127	.28	35.56	
				3,148.26
Freight-car service:				
Car oil	43,026½	.18	7,744.70	
Engine oil	30	.28	8.40	
Coach oil	15	.33	4.95	
				7,758.05
				35,396.07

GUARANTEED COST.

Locomotive mileage	7,873,205	@$2.50	$19,683.01	
Pass. car "	16,986,680	.1667	2,831.68	
Freight-car "	85,244,378	.10	8,524.43	
				31,039.12
Excess cost				4,356.95
Per cent of excess				12

Settlement file No. 288.
Record No. 5, page No. 239.
Claim book, page No. 146.

Statement of operations for year ended March 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,240½	$0.48	$8,755.50	
Engine oil	42,850½	.28	11,998.07	
Car oil	17,982½	.18	3,236.83	
Rod-cup grease	10,192	.075	764.40	
				$24,754.80
Passenger-car service:				
Coach oil	6,558½	.33	2,164.18	
Car oil	644½	.18	116.01	
Engine oil	59½	.28	16.63	
				2,296.82
Freight-car service:				
Coach oil	15	.33	4.95	
Car oil	39,341½	.18	7,081.45	
Engine oil	51	.28	14.28	
				7,100.68
				34,152.30

GUARANTEED COST.

Locomotive mileage	8,429,335	@$2.50	$21,073.34	
Pass. car "	16,109,572	*.132	2,135.13	
Freight-car "	96,171,397	*.07	6,732.25	
				29,940.72
Excess cost				4,211.48
Per cent of excess				12

Settlement file No. 288.
Record No. 5, page No. 239.
Claim book, page No. 146.

* Sliding scale.

PETITIONER'S EXHIBIT 418—Continued.

CHICAGO & ALTON RAILWAY—Continued.

Statement of operations for year ended March 31, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,622½	$0.48	$8,939.74	
Engine oil	37,001½	.28	10,360.42	
Car oil	20,272½	.18	3,649.07	
Rod cup grease	18,040	.075	1,353.00	
				$24,301.23
Passenger-car service:				
Coach oil	1,769½	.33	583.93	
Pass. car oil	5,227½	.28	1,463.70	
Car oil	1,021½	.18	183.82	
Engine oil	13½	.28	3.88	
				2,235.33
Freight-car service:				
Car oil	43,145½	.18	7,766.16	
Engine oil	71	.28	19.88	
				7,786.04
				34,322.60

GUARANTEED COST.

Locomotive mileage	8,739,126	@ $2.50	$21,847.82	
Pass. car "	17,035,561	@ .1212	2,064.97	
Freight-car "	98,075,426	@ .07	6,865.28	
				30,778.32
Excess cost				3,544.28
Per cent of excess				10

Settlement file No. 288.
Record No. 6, page No. 164.
Claim book, page No. 146.

@ Sliding scale.

PETITIONER'S EXHIBIT 419.

CHICAGO & EASTERN ILLINOIS RAILWAY.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,437½	$0.48	$2,602.00	
Engine oil	1,189	.28	332.92	
Car oil	14,166½	.18	2,549.99	
Grease	80#	.04	3.20	
				$5,488.11
Passenger-car service:				
Car oil	5,823½	.18	1,048.28	
Grease	3,677#	.04	147.08	
				1,195.36
Freight-car service:				
Car oil	46,009½	.18	8,281.66	
Grease	2,835#	.04	113.40	
				8,395.06
				15,078.53

GUARANTEED COST.

Locomotive mileage	3,512,429 at	$1.833	$6,438.28	
Pass. car "	4,370,887	.2304	1,007.05	
Freight-car "	54,422,486	.1762	9,589.24	
				17,034.57

Record No. 2, page No. 32.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,953½	$0.48	$3,337.50	
Engine oil	11,924½	.28	3,338.82	
Car oil	6,335½	.18	1,140.27	
Grease	40#	.04	1.60	
				$7,818.19
Passenger-car service:				
Car oil	5,751½	.18	1,035.33	
Grease	580#	.04	23.20	
				1,058.53
Freight-car service:				
Car oil	47,507½	.18	8,551.35	
Grease	6#	.04	.24	
				8,551.59
				17,428.31

GUARANTEED COST.

Locomotive mileage	3,557,787 at	$1.833	$6,521.42	
Pass. car "	4,257,795	.2304	981.00	
Freight-car "	57,746,264	.1762	10,174.89	
				17,677.31

Record No. 2, page No. 216.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,237½	$0.48	$3,954.18	
Car oil	20,918	.18	3,765.26	
				$7,719.44
Passenger-car service:				
Car oil	4,756½	.18		856.17
Freight-car service:				
Car oil	49,605½	.18		8,928.99
				17,504.60

GUARANTEED COST.

Locomotive mileage	3,632,435 at	$1.80	$6,538.38	
Pass. car "	4,172,458	.23	959.67	
Freight-car "	64,563,423	.17	10,975.78	
				18,473.83

Record No. 3, page No. 88.

PETITIONER'S EXHIBIT 419—Continued

CHICAGO & EASTERN ILLINOIS RAILWAY—Continued.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,367⅞	$0.48	$5,456.61	
Car oil	26,340¼	.18	4,741.3	
				$10,197.91
Passenger-car service:				
Car oil	5,491	.18	.....	988.38
Freight-car service:				
Car oil	58,266½	.18	.....	10,487.97
				21,674.26

GUARANTEED COST.

Locomotive mileage	4,027,189	at $1.80	$7,248.94	
Pass. car "	5,388,317	.23	1,239.31	
Freight-car "	64,906,199	.17	11,034.05	
				19,522.30
Excess cost				2,151.96
Per cent of excess				9.9

Settlement file No. 289.
Record No. 4, page No. 9.
Claim book, page No. 148.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,051⅛	$0.48	$5,304.93	
Car oil	26,543¼	.18	4,777.86	
				$10,082.79
Passenger-car service:				
Car oil	7,151½	.18	.....	1,287.27
Freight-car service:				
Car oil	54,243	.18	.....	9,763.74
				21,133.80
Less overcharge on oils				142.68
				20,991.12

GUARANTEED COST.

Locomotive mileage	4,110,441	at $1.80	$7,398.79	
Pass. car "	5,499,868	.23	1,264.97	
Freight-car "	70,488,985	.17	11,983.13	
				20,646.89
Excess cost				344.23
Per cent of excess				1.6

Settlement file No. 289.
Record No. 4, page No. 9.
Claim book, page No. 148.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,950⅛	$0.48	$8,136.39	
Car oil	37,889½	.18	6,819.06	
				$14,955.45
Passenger-car service:				
Car oil	6,727½	.18	.....	1,210.95
Freight-car service:				
Car oil	62,179¼	.18	.....	11,192.36
				27,358.76

GUARANTEED COST.

Locomotive mileage	4,666,032	at $2.40	$11,198.48	
Pass. car "	5,827,783	.23	1,340.39	
Freight-car "	87,157,691	.17	14,816.81	
				27,355.68
Excess cost				3.08

Settlement file No. 289.
Record No. 4, page No. 250.
Claim book, page No. 148.

PETITIONER'S EXHIBIT 419—Continued.

CHICAGO & EASTERN ILLINOIS RAILWAY—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	21,622 7/8	$0.48	$10,378.84	
Car oil	50,509 1/4	.18	9,091.76	
				$19,470.60
Passenger-car service:				
Car oil	6,058	.18	.....	1,090.44
Freight-car service:				
Car oil	64,353 1/2	.18	.....	11,583.51
				32,144.68

GUARANTEED COST.

Locomotive mileage	5,625,130	at $2.40	$13,500.31	
Pass. car "	6,272,636	.23	1,442.71	
Freight-car "	99,455,839	.17	16,907.49	
				31,850.51
Excess cost				294.17

Settlement file No. 289.
Record No. 4, page No. 250.
Claim book, page No. 148.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,437.07	$0.48	$8,369.79	
Car oil	41,667.396	.18	7,465.93	
Grease			127.80	
				$15,963.52
Passenger-car service:				
Coach oil	2,232	.33	736.56	
Car oil	5,598 1/2	.18	1,007.77	
				1,744.33
Freight-car service:				
Car oil	55,406 1/2	.18	.....	9,973.46
				27,681.31

GUARANTEED COST.

Locomotive mileage	6,087,984	at $2.40	$14,611.16	
Pass. car "	6,711,005	.23	1,543.53	
Freight-car "	96,598,908	.17	16,421.81	
				32,576.50

Settlement file No. 289.
Record No. 5, page No. 197.
Claim book, page No. 148.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,059 1/4	$0.48	$8,668.56	
Engine oil	187 1/2	.28	52.59	
Car oil	49,483 1/2	.18	8,907.12	
Greases			1,321.17	
				$18,949.44
Passenger-car service:				
Coach oil	18	.33	5.94	
Car oil	8,298.457	.18	1,493.72	
				1,499.66
Freight-car service:				
Car oil	71,738 1/2	.18	.....	12,912.99
				33,362.09

GUARANTEED COST.

Locomotive mileage	7,278,633	at $2.40	$17,468.72	
Pass. car "	8,287,235	.23	1,906.06	
Freight-car "	106,354,161	.17	18,080.21	
				37,454.99

Settlement file No. 289.
Record No. 5, page No. 197.
Claim book, page No. 148

PETITIONER'S EXHIBIT 419—Continued.

CHICAGO & EASTERN ILLINOIS RAILWAY—Continued.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,702.937	$0.48	$8,497.41	
Engine oil	231½	.28	64.85	
" "	227½	.30	68.19	
Car oil	44,540½	.18	8,017.29	
Grease	248½	.76	189.04	
"	2,902.562	.60	1,741.53	
				$18,578.31
Passenger-car service:				
Car oil	10,386½	.18	.....	1,869.57
Freight-car service:				
Car oil	61,739½	.18	.....	11,113.08
				31,560.96

GUARANTEED COST.

Locomotive mileage	7,462,498	at $2.40	$17,910.00	
Pass. car "	9,238,723	.23	2,124.91	
Freight-car "	113,739,655	.17	19,335.74	
				39,370.65

Settlement file No. 212.
Record No. 6, page No. 113.
Claim book, page No. 148.

PETITIONER'S EXHIBIT 420.

C. & N. W.

Statement of operations for 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	40,005½	$0.48	$19,202.70	
Engine "	17,164½	.28	4,805.99	
Car "	112,004½	.18	20,160.85	
				$44,169.54
Passenger-car service:				
Car oil	59,421	.18		10,695.78
Freight-car service:				
Car oil	178,631	.18		32,153.58
				87,018.90

GUARANTEED COST.

Locomotive mileage	34,949,740	at $1.50	$52,418.61	
Pass. car "	46,367,834	" .20	9,273.57	
Freight-car "	327,081,431	" .085	27,801.92	
				89,494.10
Excess cost				
Per centage of excess				

Settlement file No. —.
Record No. 2, page No. 11.
Claim book, page No. 111.

Statement of operations for 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	51,170½	$0.48	$24,561.84	
Engine "	28,729½	.28	8,044.26	
Car "	136,095	.18	24,407.10	
				$57,013.20
Passenger-car service:				
Car oil	63,520½	.18		11,433.60
Freight-car service:				
Car oil	212,273	.18		38,209.14
				106,745.94

GUARANTEED COST.

Locomotive mileage	38,908,936	at $1.50	$58,363.40	
Pass. car "	49,759,828	" .20	9,951.97	
Freight-car "	373,806,338	" .085	31,773.54	
				100,088.91
				6,657.03
Saving on F. E. & M. V				288.64
				6,468.39
Per cent of excess				6

Settlement file No. —.
Record No. 2, page No. 185.
Claim book, No. 11.

Statement of operations for 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	59,606½	$0.48	$28,611.06	
Engine "	30,981½	.28	8,674.75	
Car "	159,748½	.18	28,754.73	
				$66,040.54
Passenger-car service:				
Car oil	74,475	.18		13,405.50
Freight-car service:				
Car oil	239,237	.18		43,062.66
				122,508.70

PETITIONER'S EXHIBIT 420—Continued.

C. & N. W.—Continued.

Statement of operations for 1899—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	41,228,970	at $1.50	$61,843.45	
Pass. car "	52,417,707	" .20	10,483.54	
Freight-car "	399,302.004	" .085	33,940.67	
				$106,267.66
				16,241.04
Saving on F. E. & M. V.				500.29
				15,740.75
Per cent of excess				13

Settlement file No. —.
Record No. 3, page No. 100.
Claim book, page No. 111.

Statement of operations for 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	63,738	$0.48	$30,594.24	
Engine "	44,536½	.28	12,470.18	
Car "	180,778½	.18	32,540.17	
				$75,604.59
Passenger-car service:				
Coach oil	725½	.35	253.93	
Car "	75,540½	.18	13,597.29	
				13,851.22
Freight-car service:				
Car oil	198,432	.18	.....	35,717.76
				125,173.57

GUARANTEED COST.

Locomotive mileage	41,557,524	at $1.50	$62,336.28	
Pass. car "	57,340,438	" .20	11,468.09	
Freight-car "	401,511,915	" .085	34,128.51	
				107,932.88
				17,240.69
Saving on F. E. & M. V.				1,100.84
				16,139.85
Per cent of excess				13

Settlement file No. —.
Record No. 4, page No. 13.
Claim book, page No. 111.

Statement of operations for 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	64,548½	$0.48	$30,983.16	
Engine "	23,056½	.28	6,455.92	
Car "	217,875½	.18	39,217.57	
				$76,656.65
Passenger-car service:				
Coach oil	4,285½	.35	1,499.93	
Car "	61,622½	.18	11,092.05	
Champion oil	2,303	.18	414.54	
				13,006.53
Freight-car service:				
Car oil	162,259	.18	29,206.62	
Champion oil	2,621	.18	471.78	
				29,678.40
				119,341.57

PETITIONER'S EXHIBIT 420—Continued.

C. & N. W.—Continued.

Statement of operations for 1901—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	42,321,377	at $1.50	$63,482.06	
Pass. car "	63,665,314	" .20	12,733.06	
Freight-car "	408,791,948	" .085	34,747.32	
				$110,962.44
				8,379.13
Saving on F. E. & M. V				535.78
				7,843.35
Excess cost				
Per cent of excess				6

Settlement file No. —.
Record No. 4, page No. 13.
Claim book, page No. 111.

Statement of operations for 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	68,395½	$0.48	$32,830.02	
Engine "	5,193½	.28	1,454.25	
Car "	245,900½	.18	44,262.05	
				$78,546.32
Passenger-car service:				
Car oil	63,899½	.18	11,501.91	
Coach oil	3,120	.33	1,092.00	
Champion oil	983½	.18	177.03	
				12,770.94
Freight-car service:				
Car oil	171,206	.18	30,817.08	
Champion oil	2,402½	.18	432.45	
				31,249.53
				122,566.79

GUARANTEED COST.

Locomotive mileage	45,270,302	at $1.50	$67,905.45	
Pass. car "	68,700,834	" .20	13,740.17	
Freight-car "	132,636,862	" .085	36,774.13	
				118,419.75
				4,147.04
Excess on F. E. & M. V				432.20
				4,579.24
Excess cost				
Per cent of excess				3

Settlement file No. —.
Record No. 4, page No. 251.
Claim book, page No. 111.

Statement of operations for 18 months ending June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	122,895½	$0.48	$58,989.66	
Engine "	867½	.28	242.83	
Car "	427,371½	.18	76,926.89	
				$136,159.38
Passenger-car service:				
Coach oil	2,969½	.33	979.93	
Car "	98,331½	.18	17,699.67	
				18,679.60
Freight-car service:				
Car oil	251,988	.18		45,357.84
				200,196.82

GUARANTEED COST.

Locomotive mileage	72,079,584	at $1.50	$108,119.38	
Pass. car "	110,618,337	" .20	22,123.67	
Freight-car "	669,346,900	" .085	56,894.49	
				187,137.54
Excess cost				13,059.28
Per cent of excess				6

Settlement file No.—.
Record No. —, page No. —.
Claim book, page No. —.

PETITIONER'S EXHIBIT 420—Continued.

C. & N. W.—Continued.

Statement of operations for year ending June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	76,088½	$0.48	$36,522.42	
Car "	264,883½	.18	47,679.01	
				[illegible]
Passenger-car service:				
Coach oil	10,861	.35	3,801.22	
Car "	61,954	.18	11,151.73	
				14,952.[illegible]
Freight-car service:				
Car oil	165,971	.18	.....	[illegible]
				129,[illegible]
Less adjustment and credit for empty oil barrels				[illegible]
				129,[illegible]

GUARANTEED COST.

Locomotive mileage	48,376,177 at	$1.70	$82,239.50	
Pass. car "	76,554,870 "	.20	15,310.97	
Freight-car "	461,275,007 "	.08	36,902.00	
				134,[illegible]
Saving				[illegible]
Special clause in contract—bonus paid				[illegible]

Settlement file No. 200.
Record No. 5, page No. 180.
Claim book, page No. 111.

Statement of operations for 12 months ending June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	87,062	$0.48	$41,789.76	
Car "	280,042	.18	50,407.56	
				[illegible]
Passenger-car service:				
Spl. car oil	10,903	.33	3,597.99	
Car "	59,731	.18	10,751.58	
				14,[illegible]
Freight-car service:				
Car oil	185,014	.18	33,302.52	[illegible]
[illegible]				
				13[illegible]

GUARANTEED COST.

Locomotive mileage	50,161,148 at	$1.70	$85,273.95	
Pass. car "	81,563,950 "	.20	16,312.79	
Freight-car "	511,294,187 "	.08	40,903.53	
				142,[illegible]
As per special clause in contract, excess cost				[illegible]
Per cent excess				[illegible]

Settlement file No. 200.
Record No. 6, page No. 67.
Claim book, page No. 111.

PETITIONER'S EXHIBIT 421.

CHICAGO, BURLINGTON & QUINCY R. R. SYSTEM.

Report of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	49,127⅞	$0.5048	$24,801.26	
Engine oil	69,065⅝	.2924	20,194.	
Car oil	44,232½	.1855	8,205.77	
Other lubricants			288.65	
			53,490.29	
By adjustment			107.68	
				$53,597.97
Passenger and freight car service:				
Car oil	233,999½	.1857	43,466.27	
Other lubricants			702.38	
			44,168.15	

GUARANTEED COST.

Locomotive mileage	36,555,052 @	1.1255	.....	41,142.69
Passenger and freight car mileage	402,275,163 @	.1236	49,721.21	
Excess cost, applied to locomotive service only, account separate contract for car service				12,455.28
Percentage of excess				23

Record No. 2, page 40 to 47.
Claim book, page 11.

NOTE.—These prices vary according to place of delivery on different branches of system, being, however, in each case regular prices plus the differential for freight.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	55,074	$0.5035	$27,728.86	
Engine oil	72,525	.2939	21,257.91	
Car oil	53,122	.1855	9,853.17	
Other lubricants			269.60	
			59,109.54	
By adjustment			252.36	
				$50,361.90
Passenger and freight car service:				
Car oil	247,241	.1855	45,870.40	
Grease	13,880#	.03	417.01	
			46,287.41	

GUARANTEED COST.

Locomotive mileage	30,299,925 @	1.1255	.....	44,232.0
Passenger and freight car mileage	428,941,140 @	.1236	53,021.12	
Excess cost, locomotives only; account separate contract for cars				15,129.84
Per centage of excess				2[illegible]

Record No. 2, pages 238 to 245.
Claim book, page 11.

NOTE.—These prices vary according to place of delivery on different branches of system, being, however, regular prices in each case plus the differential for freight.

PETITIONER'S EXHIBIT 421—Continued.

CHICAGO, BURLINGTON & QUINCY R. R. SYSTEM—Continued.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	60,407	$0.5035	$30,418.24	
Engine oil	75,282	.2942	22,146.30	
Car oil	65,489	.1872	12,159.54	
Other lubricants			281.22	
			65,005.30	
Adjustment			277.23	
				$65,282.13
Passenger-car service:				
Car oil	43,275	.1848	8,000.19	
Grease			208.29	
				8,208.48
Freight-car service:				
Car oil	198,135	.1858	36,816.77	
Grease			172.69	
				36,989.46
				110,480.07

GUARANTEED COST.

Locomotive mileage	41,362,244 @	1.1255	46,553.21	
Passenger and freight car mileage	441,143,847 @	.10	44,114.38	
				90,667.59
Excess cost				19,812.48
Per centage of excess				18

Record No. 3, pages 120 to 127.
Claim book, page 11.

NOTE.—These prices vary according to place of delivery on different branches of system, being, however, regular prices in each case plus the differential for freight.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	64,396	$0.5042	$32,467.61	
Engine oil	80,415	.2936	23,610.05	
Car oil	74,675	.1860	13,889.77	
Grease			265.51	
				$70,232.94
Passenger car and freight car service:				
Car oil	120,304	.1858	22,362.53	
Coach oil	3,551	.35	1,243.03	
Grease			211.58	
				23,817.14
				94,049.08

GUARANTEED COST.

Locomotive mileage	43,173,859 @	1.1255	48,592.18	
Passenger and freight car mileage	456,000,004	.10	45,600.00	
				94,192.18

Record No. 4, page 30.
Claim book, page 11.

NOTE.—These prices vary according to place of delivery on different branches of system, being, however, in each case regular prices plus the differential for freight.

PETITIONER'S EXHIBIT 421—Continued.

CHICAGO, BURLINGTON & QUINCY R. R. SYSTEM—Continued.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	72,256	$0.5056	$36,533.58	
Engine oil	80,953	.2929	23,649.96	
Car oil	98,622	.1867	18,416.19	
Other lubricants			119.77	
				$77,500.85
Passenger car and freight car service:				
Car oil	128,729	.1862	23,973.58	
Coach oil	2,844.48	.35	995.56	
Other lubricants			119.41	
				25,088.55
				102,589.40

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Locomotive mileage	44,331,691	@$1.1255	$49,895.32	
Passenger and freight car mileage	482,519,402	@ .10	48,251.94	
				$98,147.26
Excess cost				4,442.14
Percentage of excess				4

Record No. 4, page 30.
Claim book, page 11.

NOTE.—These prices vary according to place of delivery on different branches of system, being, however, in each case regular prices plus the differential for freight.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Valve oil	81,044	$0.5025	$40,732.48	
Engine oil	73,450	.2894	21,256.72	
Car oil	118,036	.1835	21,661.91	
Other lubricants			57.26	
			83,708.37	
Credit for empty barrels			2,141.75	
				$81,566.62
Passenger-car service:				
Coach oil	924	.3489	323.40	
Car oil	36,477	.1829	6,675.03	
Grease	555#	.03	16.65	
				7,015.08
Freight-car service:				
Car oil	107,590	.1827	19,655.98	
Grease	2,483#	.03	74.49	
				19,730.47
Total actual cost				108,312.17

GUARANTEED COST.

Locomotive mileage	43,013,913	@ 1.55	66,671.56	
Pass. car mileage	74,229,384	.10	7,422.94	
Freight-car mileage	409,641,620	.06	24,578.50	
				98,673.50
Excess cost				9,639.17
Percentage of excess				9

Record No. 4, page 274.
Claim book, page 11.

NOTE.—These prices vary according to place of delivery on different branches of system, being, however, in each case regular prices plus the differential for freight.

PETITIONER'S EXHIBIT 421—Continued.

CHICAGO, BURLINGTON & QUINCY R. R. SYSTEM—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	89,385	$0.5024	$44,910.08	
Engine oil	77,076	.2875	22,157.79	
Car oil	120,270	.1833	22,045.80	
Other lubs			79.61	
			89,193.28	
Credit for empty barrels			2,461.90	
				86,731.38
Passenger-car service:				
Coach oil	867	.35	303.45	
Car oil	30,536	.1825	5,573.00	
H. B. C	8.5	.24	2.04	
				5,878.49
Freight-car service:				
Car oil	101,625	.1821	18,508.96	
H. B. C	109.5	.24	26.28	
				18,535.24
Total actual cost				111,142.11

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	43,241,611	@ $1.55	$67,024.50	
Pass. car mileage	72,585,330	.10	7,258.53	
Freight-car mileage	435,886,279	.06	26,153.18	
				$100,436.21
Excess cost				10,705.90
Percentage of excess				10

Record No. 4, page 274.
Claim book, page 11.

NOTE.—These prices vary according to place of delivery on different branches of system, being, however, in each case regular prices plus the differential for freight.

Statement of operations for year 1904.

Previously furnished.

Statement of operations for year ended December 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	100,572⅛	$0.501	$50,449.77	
Engine oil	83,523⅞	.282	23,590.72	
Car oil	149,130⅝	.182	27,193.74	
Grease	79⅝		19.05	
				$101,253.28
Passenger-car service:				
Car oil	32,572	.182	5,917.17	
Grease	22½		5.37	
				5,922.54
Freight-car service:				
Car oil	140,890½	.181	25,523.86	
Grease	96⅞		23.19	
Other oils	69½		12.50	
				25,539.55
				132,735.37
Less credit for empty barrels				2,473.00
Total actual cost				130,262.37

GUARANTEED COST.

Locomotive mileage	41,435,691	@ $1.55	64,225.32	
Pass. car "	75,834,664	@ .10	7,584.47	
Freight-car "	468,051,908	@ .06	28,083.11	
				99,891.90
Excess cost				30,364.47
Per cent of excess				23

Settlement file No. 291.
Record No. 5, page 211.
Claim book, page 11.

NOTE.—These prices vary according to place of delivery on different branches of system, being, however, in each case regular prices plus the differential for freight.

PETITIONER'S EXHIBIT 421—Continued.

CHICAGO, BURLINGTON & QUINCY R. R. SYSTEM—Continued.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	123,063	$0.5016	$62,035.29	
Engine oil	110,340	.2874	31,712.17	
Car oil	156,289	.1807	28,236.32	
Grease			15.21	
			121,998.99	
Credit for empty barrels			3,589.00	
				$118,409.99
Passenger-car service:				
Car oil	40,894	.1811	7,408.37	
Grease			6.03	
				7,414.40
Freight-car service:				
Car oil	170,801	.1809	30,900.56	
Grease			77.16	
				30,977.72
Total actual cost				156,802.11

GUARANTEED COST.

Locomotive mileage	45,352,111	@ $1.55	70,295.77	
Passenger-car mileage	86,730,019	.10	8,673.00	
Freight-car mileage	497,538,209	.06	29,852.29	
				108,821.06
Excess cost				47,981.06
Percentage of excess				30

Settlement file No. 291.
Record No. 6, page 122.
Claim book, page 11.

NOTE.—These prices vary according to place of delivery on different branches of system, being, however, in each case regular prices plus the differential for freight.

PETITIONER'S EXHIBIT 422.

CHICAGO GREAT WESTERN RAILWAY.

Statement of operations for year ended June 30, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,810	$0.48	$3,748.80	
Engine oil	2,346	.28	656.88	
Car oil	20,070	.18	3,612.60	
				$8,018.28
Passenger-car service:				
Car oil	10,077½	.18		1,813.95
Freight-car service:				
Car oil	31,231½	.18		5,623.47
				15,451.70

GUARANTEED COST.

Locomotive mileage	4,899,205	at $1.57	7,691.75	
Pass. car "	7,688,600	.24	1,845.26	
Freight-car "	47,118,454	.12	5,654.21	
				15,191.22
Excess cost				270.48
Per cent of excess				1.7

Record No. 1, page No. 264.
Claim book, page No. 201.

Statement of operations for year ended June 30, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,783½	$0.48	$3,736.20	
Engine oil	8,787½	.28	2,460.57	
Car oil	12,489½	.18	2,248.11	
				$8,444.88
Passenger-car service:				
Car oil	10,654½	.18		1,917.86
Freight-car service:				
Car oil	32,236	.18		5,802.65
				16,165.34

GUARANTEED COST.

Locomotive mileage	5,230,198	at $1.57	8,211.13	
Pass. car "	7,976,290	.24	1,914.30	
Freight-car "	53,063,768	.12	6,367.65	
				16,493.08

Claim book, page No. 201.

Statement of operations for 6 months ended December 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,084½	$0.48	$1,960.38	
Engine oil	9,859½	.28	2,760.55	
Car oil	1,144½	.18	206.05	
				4,926.98
Passenger-car service:				
Car oil	3,060½	.18		550.91
Freight-car service:				
Car oil	9,356½	.18		1,684.10
				7,161.99

GUARANTEED COST.

Locomotive mileage	2,913,581	at $1.57	3,574.32	
Pass. car "	4,200,114	.24	1,008.02	
Freight-car "	30,376,227	.12	3,645.15	
				8,227.49

PETITIONER'S EXHIBIT 422—Continued.

CHICAGO GREAT WESTERN RAILWAY—Continued.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,897⅞	$0.48	$4,270.74	
Engine oil	23,265½	.28	6,514.24	
Car oil	1,776	.18	319.68	
				$11,104.66
Passenger-car service:				
Engine oil	74	.28	20.72	
Car oil	7,516¼	.18	1,353.03	
				1,373.75
Freight-car service:				
Car oil	12,838	.18	2,310.84	
Engine oil	7	.28	1.96	
				2,312.80
				14,791.21

GUARANTEED COST.

Locomotive mileage	6,169,570 at	$1.57	9,686.22	
Pass. car "	8,917,374	.24	2,140.17	
Freight-car "	59,054,196	.12	7,086.50	
				18,912.89

Record No. 3, page No. 117.
Claim book, page No. 201.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,860	$0.48	$6,172.80	
Engine oil	28,011½	.28	7,843.15	
Car oil	2,400	.18	433.62	
				$14,449.57
Passenger-car service:				
Car oil	7,199½	.18	.....	1,295.91
Freight-car service:				
Car oil	13,105½	.18	.....	2,362.59
				18,108.07

GUARANTEED COST.

Locomotive mileage	6,522,607 at	$1.57	10,240.49	
Pass. car "	9,399,588	.24	2,255.90	
Freight-car "	63,310,645	.12	7,597.27	
				20,093.66

Record No. 4, page No. 55.
Claim book, page No. 201.

Statement of operations for year 19(

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,998	$0.48	$8,159.04	
Engine oil	33,744	.28	9,448.32	
Car oil	6,718	.18	1,209.24	
				$18,816.60
Passenger-car service:				
Car oil	6,689	.18	1,204.02	
Engine oil	82	.28	22.96	
				1,226.98
Freight-car service:				
Car oil	15,133	.18	2,725.74	
Engine oil	150	.28	42.00	
				2,767.74
				22,811.32

GUARANTEED COST.

Locomotive mileage	7,211,217 at	$1.57	11,321.61	
Pass. car "	10,558,719	.24	2,534.09	
Freight-car "	82,639,903	.12	9,916.79	
				23,852.49

Record No. 4, page No. 55.
Claim book, page No. 201.

PETITIONER'S EXHIBIT 422—Continued.

CHICAGO GREAT WESTERN RAILWAY—Continued.

Statement of operations for 18 months ended June 30, 1903.

[No contract. No guaranty.]

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	30,622	$0.48	$14,731.44	
Engine oil	65,727	.28	18,403.62	
Car oil	10,232	.18	1,883.72	
				$35,018.78
Passenger-car service:				
Car oil	9,960	.18	1,828.00	
Engine oil	1,036	.28	290.36	
Valve oil	5	.48	2.40	
				1,120.76
Freight-car service:				
Car oil	23,588	.18	4,245.84	
Engine oil	1,370	.28	383.60	
Valve oil	10	.48	4.80	
				4,634.24
				40,773.78

GUARANTEED COST.

Locomotive mileage	11,508,338
Pass. car "	17,806,305
Freight-car "	115,981,128

Record No. 4, page No. 273.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	31,589	$0.48	$15,162.72	
Engine oil	58,852	.28	16,478.56	
Car oil	15,078	.18	2,714.04	
				$34,355.32
Passenger-car service:				
Car oil	6,111	.18		1,099.98
Freight-car service:				
Car oil	20,277	.18		3,649.86
				39,105.16

GUARANTEED COST.

Locomotive mileage	8,914,075	at $2.37	21,126.36	
Pass. car "	14,074,616	.12	1,688.95	
Freight-car "	85,643,544	.06	5,138.61	
				27,953.92
				11,151.24
Excess cost				
Per cent of excess				39

Settlement file No. 292.
Record No. 4–5, pages No. 273, 199.
Claim book, page No. 201.

Statement of operations for 12 mos. ended June 30, 1905.

Statement previously furnished.

PETITIONER'S EXHIBIT 422—Continued.

CHICAGO GREAT WESTERN RAILWAY—Continued.

Statement of operations for 12 months ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	22,091	$0.48	$10,603.68	
Engine oil	47,968	.28	13,431.04	
Car oil	14,180	.18	2,552.40	
Rod cup grease	21,350#	.075	1,601.25	
H. B. C	821#	.035	28.73	
			28,217.10	
Empty oil barrel credit			51.00	
				$28,166.10
Passenger-car service:				
Car oil	9,052	.18	1,629.36	
B. H. C	258	.035	9.03	
				1,638.39
Freight-car service:				
Car oil	23,598	.18	4,247.64	
H. B. C	16,546#	.035	579.11	
				4,826.75
				34,631.24

GUARANTEED COST.

Locomotive mileage	8,887,355 at	$2.37	21,063.03	
Pass. car "	15,919,785	.12	1,910.37	
Freight-car "	100,766,757	.06	6,046.00	
				29,019.40
Excess cost				5,611.84
Per cent of excess				16

Settlement file No. 292.
Record No. 6, page No. 71.
Claim book, page No. 201.

PETITIONER'S EXHIBIT 423.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

Statement of operations for 12 months ended January 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	39,995	$0.50	$19,997.46	
Engine oil	109,873½	.28	30,764.57	
				$50,762.03
Passenger-car service:				
Car oil	34,102	.18	6,149.15	
Other lubricants			174.82	
				6,323.97
Freight-car service:				
Car oil	150,630	.18	27,113.40	
Other lubricants	33,976#	.025	849.51	
				27,962.91
				85,048.91

GUARANTEED COST.

Locomotive mileage	28,467,219 at $0.715, engine,		20,354.06	
" "	"	.783, valve,	22,289.83	
Pass. car "	41,843,839	.2439	10,205.71	
Freight-car "	317,660,489	.1066	33,863.57	
				86,713.17
Excess cost engine oil only				18,664.74
Per cent of excess				21

Guarantees not reciprocal.

Settlement file No.
Record No. 2, page No. 39.
Claim book, page No. 13.

Statement of operations for 12 months ended January 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	46,715½	$0.50	$23,357.68	
Engine oil	127,032	.28	35,568.97	
			58,926.65	
Credit for empty barrels			934.00	
				$57,992.65
Passenger-car service:				
Car oil	36,455	.18	6,561.90	
Other lubricants			128.76	
				6,690.66
Freight-car service:				
Car oil	152,772	.18	27,498.72	
Other lubricants	38,061¢ .02½-.02½		1,033.88	
				28,532.60
				93,215.91

GUARANTEED COST.

Locomotive mileage	31,625,513 at $1.40		44,275.72	
Pass. car "	44,056,438	.15	6,608.47	
Freight-car "	367,249,550	.085	31,216.21	
				82,100.40
Excess cost				11,115.51
Per cent of excess				13

Record No. 2, page No. 233.
Claim book, page No. 13.

PETITIONER'S EXHIBIT 423—Continued.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Continued.

Statement of operations for 12 months ended January 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	50,832½	$0.50	$25,415.98	
Engine oil	140,940¾	.28	39,463.40	
			64,879.38	
Credit for empty barrels			933.40	
				$63,945.98
Passenger-car service:				
Car oil	44,666	.18	8,039.88	
Other lubricants	3,912¾	.....	117.89	
				8,157.77
Freight-car service:				
Car oil	157,309	.18	28,315.62	
Other lubricants	34,360¾	.0275	944.93	
				29,260.55
				101,364.30

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	34,428,525	at $1.40	$48,199.94	
Pass. car "	46,746,419	.15	7,011.96	
Freight-car "	392,963,845	.085	33,401.93	
				$88,613.83
Excess cost				12,750.47
Per cent of excess				12

Statement of operations for year ended January 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	57,203	$0.50	$28,601.50	
Engine oil	152,478¾	.28	42,693.89	
			71,295.39	
Credit for empty barrels			1,144.50	
				$70,150.89
Passenger-car service:				
Car oil	42,954	.18	7,731.72	
Grease	4,255¢	.....	117.77	
				7,849.49
Freight-car service:				
Car oil	130,609	.18	23,509.62	
Grease	23,250¢	.0275	639.64	
				24,149.26
				102,149.64

GUARANTEED COST.

Locomotive mileage	35,127,099	at $1.40	$49,177.94	
Pass. car "	51,144,732	.15	7,671.71	
Freight-car "	400,696,089	.085	34,059.17	
				90,908.82
Excess cost				11,240.82
Per cent of excess				11

PETITIONER'S EXHIBIT 423—Continued.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Continued.

Statement of operations for year ended January 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	60,225#	$0.50	$30,113.31	
Engine oil	164,298#	.28	46,003.50	
			76,116.81	
Credit for empty oil barrels			1,204.30	
				$74,912.51
Passenger-car service:				
Car oil	43,279	.18	7,790.22	
Grease	1,473#	.0275	40.51	
				7,830.73
Freight-car service:				
Car oil	114,029	.18	20,525.22	
Grease	13,491#	.0275	370.99	
				20,896.21
				103,639.45
Credit initial lubrication of cars				1,215.03
				102,424.42

GUARANTEED COST.

Locomotive mileage	36,591,016	at $1.40	$51,227.42	
Pass. car "	53,997,634	.15	8,099.65	
Freight-car "	431,751,703	.085	36,698.89	
				96,025.96
Excess cost				6,398.46
Per cent of excess				6

Settlement file No. 294.
Record No. 4, page No. 89.
Claim book, page No. 159.

Statement of operations for 12 months ended January 31, 1903.

ACTUAL

		Price.	Value.	
Locomotive service:				
Valve oil	[illegible]	$0.50	$30,443.80	
Engine oil	172,[illegible]#	.28	48,401.80	
			78,845.60	
Credit for empty barrels			1,217.60	
				$77,628.0
Passenger-car service:				
Car oil	44,090	.18	7,936.20	
Grease	1,476#	.0275	40.60	
				7,976.8
Freight-car service:				
Car oil	124,794	.18	22,462.92	
Grease	15,814#	.0275	434.90	
				22,897.8
				108,502.6

GUARANTEED COST.

Locomotive mileage	38,788,768	at $1.40	$54,304.27	
Pass. car "	56,436,994	.15	8,465.55	
Freight-car "	452,092,333	.085	38,427.85	
				101,197.67
Excess cost				7,304.93
Per cent of excess				7

Settlement file No. 294.
Record No. 4, page No. 281.
Claim book, page No. 152

PETITIONER'S EXHIBIT 423—Continued.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Continued.

Statement of operations for year ended January 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	64,177	$0.50	$32,088.50	
Engine oil	174,917⅞	.28	48,977.00	
Car oil	9,204½	.18	1,656.80	
			82,722.30	
Credit for empty barrels			1,283.40	
				$81,438.90
Passenger-car service:				
Car oil	41,939	.18	7,549.02	
Grease	875	.0275	24.06	
				7,573.08
Freight-car service:				
Car oil	110,295	.18	19,853.10	
Grease	16,201#	.0275	445.54	
				20,298.64
				109,310.62

GUARANTEED COST.

Locomotive mileage	40,554,509	at $1.70	$68,942.66	
Pass. car "	60,897,746	.15	9,134.66	
Freight-car "	449,147,274	.06	26,948.83	
				105,026.15
Excess cost				4,284.47
Per cent of excess				4

Settlement file No. 294.
Record No. 4, page No. 281.
Claim book, page No. 169.

Statement of operations for year ended January 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	62,622½	$0.50	$31,561.24	
Engine oil	171,639⅛	.28	48,059.14	
Car oil	12,665½	.18	2,279.78	
				$81,900.16
Passenger-car service:				
Car oil	38,371¾	.18	6,906.92	
Grease	97⅔	.0275	2.68	
				6,909.60
Freight-car service:				
Car oil	107,963¾	.18	19,433.46	
Grease	1,424⅔	.0275	39.18	
				19,472.64
				108,282.40
Less credit for empty barrels			1,262.20	
" " account adjustment			29.16	
				1,291.36
				106,991.04

GUARANTEED COST.

Locomotive mileage	39,370,990	at $1.70	$66,930.68	
Pass. car "	63,094,215	.15	9,464.13	
Freight-car "	431,127,450	.06	25,867.64	
				102,262.45
Excess cost				4,728.59
Per cent of excess				4.4

Settlement file No. 294.
Record No. 5, page No. 217.
Claim book, pages Nos. 159-214.

PETITIONER'S EXHIBIT 423—Continued.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Continued.

Statement of operations for year ended January 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	65,727½	$0.50	$32,863.88	
Engine oil	180,810	.28	50,626.73	
Car oil	11,228½	.18	2,021.21	
			85,511.87	
Credit for empty barrels			1,314.72	
				$84,197.15
Passenger-car service:				
Car oil	36,844	.18	6,631.93	
Grease	190½	.0275	5.24	
				6,637.17
Freight-car service:				
Car oil	106,452½	.18	19,161.40	
Grease	197	.0275	5.43	
				19,166.83
				110,001.15

GUARANTEED COST.

Locomotive mileage	41,650,464	at $1.70	$70,808.78	
Pass. car "	63,887,047	.15	9,583.05	
Freight-car "	461,534,758	.06	27,692.08	
				108,080.91
Excess cost				1,920.24
Per cent of excess				1.7

Settlement file No. 220.
Record No. 5, page No. 217.
Claim book, page No. 214.

Statement of operations for year ended January 31, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	75,154½	$0.50	$37,577.44	
Engine oil	188,291½	.28	52,721.55	
Car oil	12,076½	.18	2,173.81	
Grease	14,601½		936.31	
			93,409.11	
Credit for empty barrels			1,501.53	
				$91,907.58
Passenger-car service:				
Car oil	35,738½	.18	6,402.94	
Grease	125	.0275	3.46	
				6,406.40
Freight-car service:				
Car oil	95,721	.18	17,229.78	
Grease	318½	.0275	8.77	
				17,238.55
				115,552.53

GUARANTEED COST.

Locomotive mileage	45,574,869	at $1.70	$77,477.27	
Pass. car "	68,121,928	.15	10,218.28	
Freight-car "	500,987,698	.06	30,059.26	
				117,754.81

Settlement file No. 220.
Record No. 6, page No. 146.
Claim book, page No. 214.

PETITIONER'S EXHIBIT 424.

CHICAGO, ROCK ISLAND & PACIFIC RY.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,038½	$0.48	$8,658.42	
Engine oil	53,450½	.28	14,966.07	$23,624.49
Passenger-car service:				
Car oil	26,072½	.18	4,693.00	
Other lubricants	14½	.30	4.36	
				4,697.07
Freight-car service:				
Car oil	90,850½	.18		16,353.36
No guaranty.				
Locomotive mileage				17,821,202
Passenger-car "				28,086,371
Freight-car "				168,617,706

Settlement file No.
Record No. 2, page 6.
Claim book, page No.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value	
Locomotive service:				
Valve oil	18,741	$0.48	$8,995.68	
Engine oil	58,326½	.28	16,331.52	
				$25,327.20
Passenger-car service:				
Car oil	26,542½	.18	4,777.65	
Other lubricants	2,004	.....	633.05	
				5,410.70
Freight-car service:				
Car oil	91,139½	.18	16,405.18	
Other lubricants	79½	.....	15.90	
				16,421.08
No guaranty.				
Locomotive mileage				18,831,651
Passenger-car "				30,229,668
Freight-car "				177,506,419

Settlement file No.
Record No. 2, page 184.
Claim book, page No.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,753	$0.48	$9,001.91	
Engine oil	61,863½	.28	17,321.77	
				$26,323.69
Passenger-car service:				
Coach oil	1,158	.33	382.14	
Car oil	27,462½	.18	4,929.61	
Other lubricants	2	.20	.40	
				5,312.15
Freight-car service:				
Car oil	76,828½	.18	13,829.13	
Other lubricants	41	.20	8.20	
				13,837.33
				45,473.17

GUARANTEED COST.

..otive mileage	19,658,848 at	$1.33	26,157.00	
..senger-car "	31,427,934 at	.17	5,942.75	
Freight-car "	182,908,213 at	.085	15,547.19	
				47,646.94

Settlement file No.
Record No. 3, page 78.
Claim book, page

PETITIONER'S EXHIBIT 424—Continued.

CHICAGO, ROCK ISLAND & PACIFIC RY.—Continued.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	20,311½	$0.48	$9,749.40	
Engine oil	70,526½	.28	19,747.66	
				$29,497.06
Passenger-car service:				
Coach oil	2,951	.33	973.83	
Car oil	12,656	.18	2,279.55	
				3,253.38
Freight-car service:				
Car oil	57,137½	.18		10,284.82
				43,035.26

GUARANTEED COST.

Locomotive mileage	21,147,324 at	$1.33	$28,125.94	
Passenger-car "	35,006,605 at	.17	5,951.12	
Freight-car "	197,230,114 at	.085	16,764.56	
				50,841.62

Settlement file No.
Record No. 4, page 16.
Claim book, page

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	25,146½	$0.48	$12,070.02	
Engine oil	36,653½	.28	10,262.09	
Car oil	50,764½	.18	9,137.59	
				$31,469.70
Passenger-car service:				
Coach oil	6,409	.33	2,114.98	
Car oil	9,500	.18	1,710.21	
				3,825.19
Freight-car service:				
Car oil	68,599½	.18		12,347.91
				47,642.80

GUARANTEED COST.

Locomotive mileage	23,212,592 at	$1.33	$30,872.75	
Passenger-car "	38,584,658 at	.17	6,559.39	
Freight-car "	219,582,393 at	.085	18,664.50	
				56,096.64

Settlement file No.
Record No. 4, page 16.
Claim book, page.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	30,054½	$0.48	$12,426.00	
Engine oil	38,061½	.28	10,657.32	
Car oil	84,366½	.18	15,185.90	
				$38,269.22
Passenger-car service:				
Coach oil	9,239½	.33	3,049.08	
Car oil	14,770½	.18	2,658.64	
Engine oil	2	.28	.56	
				5,708.28
Freight-car service:				
Car oil	86,639½	.18	15,595.07	
Other lubricants			44.83	
				15,639.90
				59,617.40

GUARANTEED COST.

Locomotive mileage	25,626,291 at	$1.33	$34,082.97	
Passenger-car "	46,533,427 at	.17	7,910.68	
Freight-car "	252,480,208 at	.085	21,461.58	
				63,455.23

Settlement file No.
Record No. 4, page 259.
Claim book, page.

PETITIONER'S EXHIBIT 424—Continued.

CHICAGO, ROCK ISLAND & PACIFIC RY.—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	53,753¾	$0.48	$25,801.80	
Engine oil	79,457¾	.28	22,248.01	
Car oil	115,550	.18	20,799.00	
Coach oil	1,805¾	.33	595.77	
			69,444.58	
Allowance a/c increased equipment, etc			10,990.89	
				$58,453.69
Passenger-car service:				
Coach oil	13,461¾	.33	4,442.30	
Car oil	13,385	.18	2,409.30	
Valve oil	2¾	.48	1.08	
Engine oil	434¾	.28	121.66	
				6,974.34
Freight-car service:				
Car oil	100,749¾	.18	18,134.87	
Valve oil	73¾	.48	35.46	
Engine oil	663¾	.28	185.64	
Coach oil	3	.33	.99	18,356.96
				83,784.99

GUARANTEED COST.

Locomotive mileage	28,211,506 at	$1.33	37,521.30	
Passenger-car "	52,205,356 at	.17	8,874.91	
Freight-car "	286,926,767 at	.085	24,388.78	
				70,784.99
Excess cost				13,000.00
Per cent of excess				15

Record No. 4, page 259.
Claim book, page 198.
Settlement file No.

Statement of operations for year 1904.

No contract.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	69,076¾	$0.4845	$33,466.60	
Engine oil	145,575¾	.2832	41,239.58	
Car oil	91,479¾	.185	16,923.53	
Grease			4,395.86	
				$96,025.57
Passenger-car service:				
Coach oil	18,144	.33	5,987.89	
Car oil	30,589¾	.1936	5,921.74	
Engine oil	3¾	.....	.98	
				11,910.61
Freight-car service:				
Car oil	125,576¾	.1832	.....	23,015.37
				130,951.55

GUARANTEED COST.

Locomotive mileage	37,698,748 at	$2.50	94,246.87	
Passenger-car "	76,465,566 at	.12	9,175.87	
Freight-car "	374,163,973 at	.065	24,320.66	
				127,743.40
Excess cost				3,208.15
Per cent of excess				2

Settlement file No. 298.
Record No. 6, page 13.
Claim book, page 198.

NOTE.—Variation in invoice prices due to some oil delivered at Chicago and some at St. Louis.

PETITIONER'S EXHIBIT 424—Continued.

CHICAGO, ROCK ISLAND & PACIFIC RY.—Continued.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	66,273½	$0.48	$32,041.31	
Engine oil	142,081½	.28	40,225.70	
Car oil	72,244½	.18	13,246.96	
Grease	67,937½	.095 .075	6,319.61	
				$91,833.18
Passenger-car service:				
Coach oil	16,969½	.33	5,602.10	
Car oil	30,722½	.18	5,736.70	
				11,338.80
Freight-car service:				
Car oil	94,948½	.18	.....	17,571.97
				120,743.95

GUARANTEED COST.

Locomotive mileage	38,704,512	at $2.50	$91,761.28	
Passenger-car "	79,324,128	at .12	9,518.90	
Freight-car "	392,742,500	at .065	25,528.26	
				127,008.44

Settlement file No. 217.
Record No. 6, page 131.
Claim book, page 198.

PETITIONER'S EXHIBIT 425.

C. ST. P. M. & O.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,316½	$0.48	$3,991.86	
Engine oil	22,051½	.28	6,174.46	
Car oil	3,213	.18	578.34	
				$10,744.66
Passenger-car service:				
Car oil	12,222	.18		2,199.96
Freight-car service:				
Car oil	49,737½	.18		8,952.75
				21,897.37

GUARANTEED COST.

Locomotive mileage	7,124,095 at	$1.504762	$10,720.17	
Pass. car "	10,110,345 "	.20	2,022.07	
Freight-car "	68,486,062 "	.125442	8,590.93	
				21,333.17
Excess cost				564.20
Per cent of excess				2½

Settlement file No.
Record No. 2, page No. 50.
Claim book, page No. 12.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,624½	$0.48	$4,619.76	
Engine oil	25,998½	.28	7,279.65	
Car oil	2,963½	.18	533.47	
				$12,432.88
Passenger-car service:				
Car oil	13,492½	.18		2,428.67
Freight-car service:				
Car oil	54,081½	.18		9,734.67
				24,596.22

GUARANTEED COST.

Locomotive mileage	7,425,693 at	$1.504762	$11,173.90	
Pass. car "	11,152,811 "	.20	2,230.57	
Freight-car "	71,827,025 "	.125442	9,010.12	
				22,414.59
Excess cost				2,181.63
Per cent of excess				8½

Settlement file No.
Record No. 2, page No. 247.
Claim book, page No. 12.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	14,456	$0.48	$6,938.88	
Engine oil	35,094	.28	9,826.32	
Car oil	3,184	.18	573.12	
				$17,338.32
Passenger-car service:				
Car oil	18,169	.18		3,270.42
Freight-car service:				
Car oil	66,144	.18		11,905.92
				32,514.66

GUARANTEED COST.

Locomotive mileage	8,302,223 at	$1.505	$12,494.84	
Pass. car "	12,536,760 "	.20	2,507.35	
Freight-car "	77,604,106 "	.125	9,700.51	
				24,702.70
Excess cost				7,811.96
Per cent of excess				24

Settlement file No.
Record No. 3, page No. 141.
Claim book, page No. 12.

PETITIONER'S EXHIBIT 425—Continued.

C. ST. P. M. & O.—Continued.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,126	$0.48	$5,820.48	
Engine oil	30,775	.28	8,617.00	
Car oil	3,346½	.18	602.37	
			15,039.85	
Passenger-car service:				
Car oil	17,284	.18	3,111.12	
Freight-car service:				
Car oil	57,316½	.18	10,316.97	
				$28,467.94

GUARANTEED COST.

Locomotive mileage	7,895,269 at	$1.505	$11,882.38	
Pass. car "	12,796,410 at	.20	2,559.28	
Freight-car "	71,488,103 at	.125	8,936.01	
				23,377.67
Excess cost				5,090.27
Per cent of excess				17

Settlement file No.
Record No. 4, page No. 49.
Claim book, page No. 12.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,482½	$0.48	$5,991.78	
Engine oil	31,652½	.28	8,862.70	
Car oil	4,056½	.18	730.22	
				$15,584.70
Passenger-car service:				
Car oil	16,980	.18		3,056.40
Freight-car service:				
Car oil	62,313	.18		11,216.34
				29,857.44

GUARANTEED COST.

Locomotive mileage	8,556,910 at	$1.505	$12,878.15	
Pass. car "	13,627,308 "	.20	2,725.46	
Freight-car "	80,712,618 "	.125	10,089.08	
				25,692.69
Excess cost				4,164.75
Per cent of excess				14

Settlement file No.
Record No. 4, page No. 49.
Claim book, page No. 12.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,815	$0.48	$6,151.20	
Engine oil	34,886	.28	9,768.08	
Car oil	4,749	.18	854.82	
	lbs.			
Rod cup grease	5,530	.075	414.75	
				$17,188.85
Passenger-car service:				
Car oil	15,580	.18		2,804.40
Freight-car service:				
Car oil	67,767½	.18		12,018.15
				32,011.40

GUARANTEED COST.

Locomotive mileage	9,333,972 at	$1.505	$14,047.63	
Pass. car "	15,149,377 "	.20	3,029.88	
Freight-car "	87,048,405 "	.125	10,881.05	
				27,958.56
Excess cost				4,052.84
Per cent of excess				13

Settlement file No.
Record No. 4, page No. 280.
Claim book, page No. 12.

PETITIONER'S EXHIBIT 425—Continued.

C. ST. P. M. & O.—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,658	$0.48	$6,075.84	
Engine oil	35,234	.28	9,865.52	
Car oil	4,845	.18	872.10	
	lbs.			
Rod cup grease	9,983	.075	748.73	
				$17,562.19
Passenger-car service:				
Car oil	14,440	.18		2,599.20
Freight-car service	54,071	.18		9,732.78
				29,894.17

GUARANTEED COST.

Locomotive mileage	9,447,220	at $1.505	$14,218.07	
Pass. car "	16,191,488	" .20	3,238.30	
Freight-car "	85,735,272	" .125	10,716.91	
				28,173.28
Excess cost				1,720.89
Per cent of excess				6

Settlement file No.
Record No. 4, page No. 280.
Claim book, page No. 12.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,307	$0.48	$5,427.36	
Engine oil	34,185	.28	9,571.80	
Car oil	4,654	.18	837.72	
Rod cup grease	10,392	.075	779.43	
				$16,616.31
Passenger-car service:				
Car oil	15,725½	.18		2,830.59
Freight-car service	49,108	.18		8,839.44
				28,286.34

GUARANTEED COST.

Locomotive mileage	9,033,496	at $1.86	$16,802.30	
Pass. car "	17,096,153	" .16	2,735.70	
Freight-car "	78,532,150	" .1135	8,219.40	
				28,451.40

Settlement file No. 299.
Record No. 5, page No. 200.
Claim book, page No. 12.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,720	$0.48	$5,625.60	
Engine oil	35,661	.28	9,985.08	
Car oil	5,692	.18	1,024.56	
R. C. G	10,345#	.075	775.88	
H. B. C	275#	.03	8.25	
D. J. C	417#	.095	39.62	
				$17,458.99
Passenger-car service:				
Car oil	12,537	.18		2,256.66
Freight-car service:				
Car oil	51,333	.18		9,239.94
				28,955.59

GUARANTEED COST.

Locomotive mileage	9,768,057	at $1.86	$18,168.58	
Pass. car "	17,912,661	" .16	2,866.03	
Freight-car "	89,428,770	" .1135	10,150.16	
				31,184.77
Special clause in contract—				
Excess cost				1,000.00
Per cent of excess				3

Settlement file No. 299.
Record No. 5, page No. 200.
Claim book, page No. 12.

PETITIONER'S EXHIBIT 425—Continued.

C. ST. P. M. & O.—Continued.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	13,129	$0.48	$6,301.92	
Engine oil	35,796	.28	10,022.88	
Car oil	6,428	.18	1,157.04	
R. C. G	13,642#	.075	1,023.15	
D. J. C	1,038#	.095	98.61	
H. B. C	388#	.03	11.64	
				$18,613.24
Passenger-car service:				
Car oil	12,167	.18		2,190.06
Freight-car service	47,197	.18		8,495.46
				29,301.76

GUARANTEED COST.

Locomotive mileage	10,505,629	at $1.80	$18,910.13	
Pass. car "	19,102,741	" .16	3,056.44	
Freight-car "	93,023,734	" .09	8,372.14	
				30,338.71
In accordance with special clause in contract—				
Excess cost				1,036.95
Per cent of excess				3

Settlement file No. 299.
Record No. 6, page No. 133.
Claim book, page No. 12.

PETITIONER'S EXHIBIT 426.

CINCINNATI, HAMILTON & DAYTON R. R.

Statement of operations for year ended September 30th, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,332.45	$0.50	$3,166.23	
Engine oil	1,866	.37	690.42	
	21,715	.29195	6,338.82	
Car oil	2,995	.0806	241.40	
	7,121½	.19483	1,387.43	
	847½	.....	38.40	
			11,862.70	
E. O. B. Cr			490.00	
				$11,372.70
Passenger-car service:				
Car oil	11,501½	.19483	2,240.91	
	530½	.0706	37.44	
			2,278.35	
E. O. B			174.00	
				2,104.35
Freight-car service:				
Car oil	32,552	.19483	6,342.11	
Other Ca	5,462½	.0706	385.63	
			6,727.74	
E. O. B			722.00	
				6,005.74
				19,482.79

GUARANTEED COST.

Locomotive mileage	4,993,111	at 1.5248	7,613.49	
Pass. car "	8,022,087	at .1820	1,460.02	
Freight-car "	43,034,444	at .1239	5,331.87	
				14,405.38
Excess cost				3,077.41
Per cent of excess				26

Settlement file No.
Record No. 2, page 8.
Claim book, page 42.

Statement of operations for 12 months ended September 30th, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,147	$0.48	$3,910.56	
Engine oil	18,079½	.28	5,062.16	
Car oil	7,468.78	.18	1,344.40	
				$10,317.12
Passenger-car service:				
Car oil	9,235	.18	.....	1,662.30
Freight-car service:				
Car oil	32,734½	.18	.....	5,892.17
				17,871.59

GUARANTEED COST.

Locomotive mileage	5,276,524	at 1.5248	8,045.64	
Pass. car "	8,116,674	at .1820	1,477.23	
Freight-car "	49,981,837	at .1239	6,192.75	
				15,715.62
Excess cost				2,155.97
Per cent of excess				12

Settlement file No.
Record No. 2, page 169.
Claim book, page 42.

PETITIONER'S EXHIBIT 426—Continued.

CINCINNATI, HAMILTON & DAYTON R. R.—Continued.

Statement of operations for the year ended September 30th, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,066	$0.48	$3,871.68	
Engine oil	15,243½	.28	4,268.28	
Car oil	7,763½	.18	1,397.41	
				$9,537.37
Passenger-car service:				
Car oil	7,861½	.18		1,415.12
Freight-car service:				
Car oil	30,362½	.18		5,465.25
				16,417.69

GUARANTEED COST.

Locomotive mileage	5,303,255	at 1.5248	8,086.40	
Pass. car "	8,273,907	at .1830	1,505.85	
Freight-car "	51,988,416	at .1239	6,441.36	
				16,033.61
Excess cost				384.08
Per cent of excess				2.4

Settlement file No.
Record No. 3, page 42.
Claim book, page 42.

Statement of operations for year ended September, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,211½	$0.48	$4,421.40	
Engine oil	16,337½	.28	4,574.39	
Car oil	3,029½	.18	1,805.25	
				$10,801.04
Passenger-car service:				
Car oil	8,784½	.18		1,581.25
Freight-car service:				
Car oil	26,824½	.18		4,828.30
				17,210.68

GUARANTEED COST.

Locomotive mileage	5,526,465	at 1.5248	8,426.75	
Pass. car "	8,441,228	at .1830	1,536.30	
Freight-car "	52,727,392	at .1239	6,532.92	
				16,495.97
Excess cost				714.71
Per cent of excess				4

Settlement file No.
Record No. 3, page 257.
Claim book, page 42.

Statement of operations for year ended September 30th, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,189	$0.48	$4,410.72	
Engine oil	15,212½	.28	4,259.61	
Car oil	10,173½	.18	1,831.22	
				$10,501.55
Passenger-car service:				
Car oil	8,224½	.18		1,480.41
Freight-car service:				
Car oil	23,810½	.18		4,285.89
				16,267.85

GUARANTEED COST.

Locomotive mileage	5,611,489	at 1.5248	8,556.40	
Pass. car "	8,758,100	at .1820	1,593.97	
Freight-car "	53,719,076	at .1239	6,655.79	
				16,806.16
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 4, page 39.
Claim book, page 42.

PETITIONER'S EXHIBIT 426—Continued.

CINCINNATI, HAMILTON & DAYTON R. R.—Continued.

Statement of operations for year ended September 30th, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,821⅝	$0.48	$5,194.44	
Engine oil	16,647¼	.28	4,661.40	
Car oil	12,561⅞	.18	2,261.10	
				$12,116.94
Passenger-car service:				
Car oil	8,390	.18	.....	1,510.20
Freight-car service:				
Car oil	27,085⅞	.18	.....	4,875.46
				18,502.60

GUARANTEED COST.

Locomotive mileage	6,110,683	at	1.5248	9,317.57	
Pass. car "	8,998,124	at	.1820	1,637.66	
Freight-car "	57,649,737	at	.1239	7,142.80	
					18,098.03
Excess cost					404.57
Per cent of excess					2¼

Settlement file No.
Record No. 4, page 39.
Claim book, page 42.

Statement of operations for year ended September 30th, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,206⅞	$0.48	$7,299.30	
Engine oil	18,415¾	.28	5,156.34	
Car oil	20,229	.18	2,641.22	
				$16,096.86
Passenger-car service:				
Car oil	8,955⅝	.18	.....	1,612.03
Freight-car service:				
Car oil	28,076⅞	.18	.....	5,053.74
				22,762.63

GUARANTEED COST.

Locomotive mileage	7,572,282	at	1.85	14,008.72	
Pass. car "	10,768,204	at	.17	1,830.59	
Freight-car "	65,684,332	at	.09	5,910.69	
					21,750.00
Excess cost					1,012.63
Per cent of excess					4

Settlement file No.
Record No. 5, page 105.
Claim book, page 42.

PETITIONER'S EXHIBIT 426—Continued.

CINCINNATI, HAMILTON & DAYTON R. R.—Continued.

Statement of operations for year ended September 30th, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,145½	$0.48	$7,269.66	
Engine oil	18,656½	.28	5,223.44	
Car oil	21,921.38	.18	3,945.85	
Rod-cup grease	1,465	.075	109.85	
				$16,548.80
Passenger-car service:				
Car oil	8,794½	.18	.....	1,582.97
Freight-car service:				
Car oil	25,417½	.18	.....	4,575.13
				22,706.90

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	7,432,115 at	$1.85	$13,749.41	
Pass. car "	11,355,476 at	.17	1,930.42	
Freight-car "	63,992,901 at	.09	5,759.36	
				$21,439.19
Excess cost				1,267.71
Per cent of excess				6

Settlement file No. 300
Record No. 5, page 105.
Claim book, page 42.

Statement of operations for year ended September 30th, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,054½	$0.48	$8,186.10	
Engine oil	21,816½	.28	6,108.62	
Car oil	23,822½	.18	4,288.05	
Rod cup grease	5,012½	.075	375.94	
				$18,958.71
Passenger-car service:				
Car oil	9,784⅞	.18	.....	1,761.28
Freight-car service:				
Car oil	26,411½	.18	.....	4,754.07
				25,474.06

GUARANTEED COST.

Locomotive mileage	7,630,451 at	$1.85	$14,116.33	
Pass. car "	11,667,059 at	.17	1,983.40	
Freight-car "	65,873,269 at	.09	5,928.59	
				22,028.32
Excess cost				3,445.74
Per cent of excess				13

Settlement file No. 300.
Record No. 6, page 23.
Claim book, page 43.

PETITIONER'S EXHIBIT 426—Continued.

CINCINNATI, HAMILTON & DAYTON R. R.—Continued.

Statement of operations for Oct., Nov., and Dec., 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,770½	$0.50	$2,385.25	
Engine oil	6,285⅔	.30	1,885.58	
Car oil	4,786⅔	.20	957.30	
Rod-cup grease	3,355	.075	251.63	
			5,479.76	
E. O. B.			316.84	
				$5,162.91
Passenger-car service:				
Car oil	2,224⅓	.18	.....	400.37
Freight-car service:				
Car oil	7,594	.18	.....	1,366.92
				6,930.21

GUARANTEED COST.

Locomotive mileage	1,959,538 at	$1.85	$3,625.15	
Pass. car "	2,816,550 at	.17	478.81	
Freight-car "	17,112,059 at	.09	1,540.09	
				5,644.05
Excess cost				1,286.16
Per cent of excess				18

Settlement file No. 300.
Record No. 6, page 23.
Claim book, page 42.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,929⅓	$0.50	$9,464.69	
Engine oil	24,379	.30	7,313.70	
Car oil	20,184½	.20	4,036.83	
Rod-cup grease	19,803	.075	1,485.23	
			22,300.45	
E. O. B.			1,269.85	
				$21,030.60
Passenger-car service:				
Car oil	9,447	.18	.....	1,700.46
Freight-car service:				
Car oil	23,522⅔	.18	.....	4,234.09
				26,965.15

GUARANTEED COST.

Locomotive mileage	7,456,251 at	$2.50	$18,640.63	
Passenger-car "	11,549,687 at	.17	1,963.45	
Freight-car "	68,426,736 at	.076	5,200.43	
				25,804.51
Excess cost				1,160.64
Per cent of excess				4

Settlement file No. 300.
Record No. 6, page 157.
Claim book, page 42.

PETITIONER'S EXHIBIT 427.

CINCINNATI, NEW ORLEANS & TEXAS PACIFIC RY.

Statement of operations for year ended June 30th, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,005¾	$0.50	$2,002.88	
Car oil	10,583	.18	1,904.94	
Other lubricants	127¾		30.66	
			3,938.48	
Credit E. O. B			80.10	
			3,858.38	
Passenger-car service:				
Car oil	6,643¾	.18	1,195.87	
Other lubricants	461¾		110.82	
				$1,306.69
Freight-car service:				
Car oil	15,776¾	.18	2,839.75	
Other lubricants	403¾		96.87	
			2,936.62	

GUARANTEED COST.

Locomotive mileage	3,000,952	@$1.70	$5,101.62	
Pass. car "	4,640,440	@ .28		1,299.32
Freight-car "	33,406,383	@ .0974	3,259.62	
Excess cost				[illegible]
Per cent of excess				

Settlement file No.
Record No. 1, page 245.
Claim book, page 9.
Services not reciprocal.

Statement of operations for year ended June 30th, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,425½	$0.50	$2,212.56	
Car oil	12,721¾	.18	2,235.82	
Other lubricants	112¼	.24	26.91	
			4,475.29	
E. O. B			88.00	
				$4,387.29
Passenger-car service:				
Car oil	6,638¾	.18	1,194.98	
Other lubricants	263¾	.24	63.18	
				1,258.16
Freight-car service:				
Car oil	16,790¾	.18	3,023.43	
Other lubricants	353¼	.24	84.75	
				3,108.18
				8,753.63

GUARANTEED COST.

Locomotive mileage	3,360,628	@$1.50	$5,041.50	
Pass. car "	5,283,917	@ .28	1,479.52	
Freight-car "	37,700,044	@ .0876	3,307.76	
				9,828.78
Excess cost				[illegible]
Per cent excess				

Settlement file No.
Record No. 2, page 95.
Claim book, page 9.

PETITIONER'S EXHIBIT 427—Continued.

CINCINNATI, NEW ORLEANS & TEXAS PACIFIC RY.—Continued.

Statement of operations for the year ended June 30th, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,068½	$0.50	$2,544.38	
Car oil	14,256½	.18	2,566.17	
Other lubricants	32½	.24	7.86	
			5,118.41	
			102.00	
				$5,016.41
Passenger-car service:				
Car oil	6,857½	.18	1,234.33	
Other lubricants	4½	.24	1.17	
				1,235.50
Freight-car service:				
Car oil	20,078½	.18	3,614.06	
Other lubricants	372½	.24	89.46	
				3,703.52
				9,955.43

GUARANTEED COST.

Locomotive mileage	3,891,333 @	$1.33	5,175.03	
Passenger-car "	5,899,248 @	.24	1,415.76	
Freight-car "	42,530,800 @	.0823	3,500.30	
				10,091.09
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 2, page 281.
Claim book, page 9.

Statement of operations for year ended June 30th, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,470½	$0.50	$2,735.18	
Car oil	14,098½	.18	2,534.19	
Other lubricants	203	.03	6.09	
			5,275.46	
E. O. B.			109.00	
				$5,166.46
Passenger-car service:				
Car oil	6,585½	.18	1,187.70	
Other lubricants	35	.03	1.05	
				1,188.75
Freight-car service:				
Car oil	19,869½	.18	3,576.89	
Other lubricants	3,967	.03	119.01	
				3,695.90
				10,051.11

GUARANTEED COST.

Locomotive mileage	3,945,872 @	$1.33	5,248.01	
Passenger-car "	5,078,323 @	.24	1,218.80	
Freight-car "	44,887,623 @	.0823	3,694.25	
				10,161.06
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 3, page 203.
Claim book, page 9.

PETITIONER'S EXHIBIT 427—Continued.

CINCINNATI, NEW ORLEANS & TEXAS PACIFIC RY.—Continued.

Statement of operations for year ended June 30th, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,181½	$0.50	$2,590.81	
Car oil	13,063½	.18	2,351.47	
Grease	16½	.24	4.02	
			4,946.30	
E. O. B			103.00	
				$4,843.30
Passenger-car service:				
Car oil	5,611½	.18	1,010.07	
Grease	8¾	.24	2.10	
				1,012.17
Freight-car service:				
Car oil	16,890½	.18	3,040.36	
Grease	809	.24	194.16	
				3,234.52
				9,089.99

GUARANTEED COST.

Locomotive mileage	3,779,007 @	$1.33	5,026.08	
Passenger-car "	5,553,399 @	.24	1,332.82	
Freight-car "	43,002,569 @	.0823	3,539.11	
				9,898.01
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 4, page 135.
Claim book, page 9.

Statement of operations for the year ended June 30th, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,524½	$0.50	$3,262.27	
Car oil	16,933½	.18	3,048.41	
Grease	925#	.03	27.75	
			6,336.43	
E. O. B			130.00	
				$6,206.43
Passenger-car service:				
Car oil	5,028½	.18	905.37	
Grease	1,588#	.03	47.46	
				952.83
Freight-car service:				
Car oil	19,041½	.18	3,408.94	
Grease	11,922#	.03	355.89	
				3,764.83
				10,924.09

GUARANTEED COST.

Locomotive mileage	4,440,188 @	$1.33	5,905.45	
Passenger-car "	6,038,387 @	.24	1,449.22	
Freight-car "	46,381,419 @	.0823	3,817.19	
				11,171.86
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 4, page 135.
Claim book, page 9.

PETITIONER'S EXHIBIT 427—Continued.

CINCINNATI, NEW ORLEANS & TEXAS PACIFIC RY.—Continued.

Statement of operations for year ended June 30th, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,150½	$0.48	$4,392.31	
Car oil	24,621½	.18	4,484.50	
Other lubricants	364#	.03	10.92	
				$8,887.73
Passenger-car service:				
Car oil	5,113½	.18	937.21	
Grease	220#	.03	6.60	
				943.81
Freight-car service:				
Car oil	18,544½	.18	3,374.47	
Other lubricants	368	.24	88.32	
				3,462.79
				13,294.33

GUARANTEED COST.

Locomotive mileage	4,898,465 @	$1.33	6,514.96	
Passenger-car "	5,895,261 @	.24	1,414.86	
Freight-car "	47,582,640 @	.0823	3,916.05	
				11,845.87
Excess cost				1,448.46
Per cent of excess				11

Settlement file No.
Record No. 5, page 81.
Claim book, page 9.

Statement of operations for year ended June 30th, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,029	$0.48	4,333.95	
Car oil	21,867	.18	3,936.07	
Rod-cup grease	888½	.....	562.17	
				$8,832.19
Passenger-car service:				
Car oil	6,125½	.18	1,102.62	
Hot-box comp.	377½	.....	107.30	
				1,209.92
Freight-car service:				
Car oil	16,826	.18	3,028.69	
Hot-box comp.	2,186½	.....	608.27	
				3,636.96
				13,679.07

GUARANTEED COST.

Locomotive mileage	5,109,686 @	$1.75	8,941.97	
Passenger-car "	6,156,790 @	.16	985.08	
Freight-car "	53,461,857 @	.0823	4,399.91	
				14,326.96
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 5, page 212.
Claim book, No. 9.

PETITIONER'S EXHIBIT 427—Continued.

CINCINNATI, NEW ORLEANS & TEXAS PACIFIC RY.—Continued.

Statement of operations for year ended June 30th, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,528½	$0.48	$4,573.70	
Car oil	25,285½	.18	4,551.44	
Grease	1,368½	.60	820.99	
Hot-box comp	29½	.32	9.58	
				$9,955.71
Passenger-car service:				
Car oil	6,918½	.18	1,245.30	
Hot-box comp	275½	.32	87.12	
				1,332.42
Freight-car service:				
Car oil	21,179½	.18	3,812.32	
Hot-box comp	1,915	.32	612.80	
				4,425.12
				15,713.25

GUARANTEED COST.

	Gallons.		Price.	Value.	
Locomotive mileage	5,594,572	@	$1.73	$9,678.61	
Passenger-car "	6,950,928	@	.1965	1,365.86	
Freight-car "	59,138,663	@	.068	4,021.43	
					$15,065.90
Excess cost					647.35
Per cent of excess					4

Settlement file No. 301.
Record No. 5, page 212.
Claim book, page 9.

Statement of operations for year ended June 30th, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Valve oil	9,958½	$0.48	$4,780.00	
Car oil	26,378½	.18	4,748.15	
Pin grease	1,583½	.60	950.04	
Hot box comp	27½	.32	8.90	
				$10,487.9
Passenger-car service:				
Car oil	7,850	.18	1,413.01	
Hot box comp	213½	.32	68.44	
				1,481.4
Freight-car service:				
Car oil	24,750½	.18	4,456.76	
Hot box comp	2,747½	.32	879.08	
				5,335.84
				17,304.3

GUARANTEED COST.

Locomotive mileage	6,014,800	@	$1.73	10,405.60	
Passenger-car "	6,842,826	@	.1965	1,344.62	
Freight-car "	65,240,518	@	.068	4,436.36	
					16,186.58
Excess cost					1,117.9
Per cent of excess					6

Settlement file No. 301.
Record No. 6, page 76.
Claim book, page 9.

PETITIONER'S EXHIBIT 428.

CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RY. AND PEORIA & EASTERN RAILROAD.

Statement of operations for the year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	31,399½	$0.512	$16,537.06	
Engine oil	60,049	.312	18,734.92	
Car oil	13,219½	.212	4,229.02	
Other lubricants			2,021.24	
			41,522.24	
E. O. B.			2,337.00	
				$39,185.24
Passenger-car service:				
Coach oil	21,442½	.362	7,762.25	
Car oil	1,538½	.212	326.22	
Other lubricants			217.93	
			8,306.40	
E. O. B.			462.00	
				7,844.40
Freight-car service:				
Car oil	81,728	{.192} {.212}	17,232.48	
Other lubricants			1,110.31	
			18,342.79	
			1,675.00	
				16,667.79
				63,697.43

GUARANTEED COST.

Locomotive mileage	17,184,498 at	1.18	20,278.71	
Pass. car "	25,342,227	.20	5,068.45	
Freight-car "	193,077,744	.055	10,619.28	
				35,966.44
Excess cost				27,730.99
Per cent of excess				43

Settlement file No. —.
Record No. 2, page 165–192.
Claim book, page 47–65.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	30,234½	$0.512	$15,481.03	
Engine oil	56,371⅞	.312	17,588.00	
Coach oil	28⅝	.362	10.41	
Car oil	25,476	.212	5,400.75	
Other lubricants			308.59	
			38,788.78	
E. O. B.			2,255.00	
				$56,533.78
Passenger-car service:				
Coach oil	18,409½	.362	6,666.23	
Car oil	1,393½	.212	295.39	
Other lubricants			69.02	
			7,030.64	
E. O. B.			397.00	
				6,633.64
Freight-car service:				
Car oil	66,425⅝	.212	14,182.21	
Other lubricants			18.64	
			14,200.85	
E. O. B.			1,330.00	
				12,870.85
				56,038.27

GUARANTEED COST.

Locomotive mileage	16,782,584 at	$1.18	19,803.45	
Pass. car "	24,919,469 at	.20	4,983.89	
Freight-car "	188,196,890 at	.055	10,350.83	
				35,138.17
Excess cost				20,900.10
Per cent of excess				37

Record No. 3, page 106–107.
Claim book, page 47.

PETITIONER'S EXHIBIT 428—Continued.

CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RY. AND PEORIA & EASTERN RAILROAD—Continued.

Statement of operations for the year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	29,498½	$0.512	$15,105.14	
Engine oil	61,157	.312	17,833.07	
Car oil	28,074½	.212	5,951.78	
Other lubricants			335.28	
			39,225.27	
E. O. B.			2,305.00	
				$36,920.27
Passenger-car service:				
Coach oil	12,793½	.362	4,631.12	
Car oil	3,113½	.212	660.14	
Other lubricants			18.60	
			5,309.86	
E. O. B.			318.00	
				4,991.86
Freight-car service:				
Car oil	57,603	.212	12,230.94	
Other lubricants			73.47	
			12,304.41	
E. O. B.			1,158.00	
				11,146.41
				53,058.54

GUARANTEED COST.

Locomotive mileage	17,372,682 at	1.18	20,499.76	
Pass. car "	27,194,599 at	.20	5,458.92	
Freight-car "	191,804,791 at	.055	10,549.26	
				36,507.94
Excess cost				16,550.60
Per cent of excess				31

Record No. 4, page 10–11.
Claim book, page 47.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	32,425	$0.512	$16,601.66	
Engine oil	63,611½	.312	19,846.83	
Car oil	31,125½	.212	6,596.42	
Other lubricants			307.81	
			43,352.72	
			2,529.00	
				$40,823.72
Passenger-car service:				
Coach oil	12,921½	.362	4,677.73	
Car oil	3,965½	.212	840.73	
Other lubricants			10.51	
			5,528.97	
E. O. B.			336.00	
				5,192.97
Freight-car service:				
Car oil	50,037	.212	10,607.87	
Other lubricants			19.89	
			10,627.76	
E. O. B.			1,001.00	
				9,626.76
				55,642.45

GUARANTEED COST.

Locomotive mileage	18,439,379 at	$1.18	21,758.47	
Pass. car "	29,334,969 at	.20	5,866.99	
Freight-car "	202,528,508 at	.055	11,139.06	
				38,764.52
Excess cost				16,878.93
Per cent of excess				30

Record No. 4, page 10–11.
Claim book, page No. 47–151.

PETITIONER'S EXHIBIT 428—Continued.

CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RY. AND PEORIA & EASTERN RAILROAD—Continued.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	37,532½	$0.512	$19,216.77	
Engine oil	74,440	.312	23,225.28	
Car oil	40,142½	.212	8,510.26	
Other lubricants			614.23	
			51,566.54	
E. O. B.		$3,046.00		
Cr. account of back shop oil used		238.48		
			3,384.48	
				$48,282.06
Passenger-car service:				
Coach oil	13,910½	.362	5,035.53	
Car oil	4,472½	.212	948.31	
Other lubricants			5.78	
			5,989.62	
E. O. B.			368.00	
				5,621.62
Freight-car service:				
Car oil	47,491½	.212	10,068.16	
Other lubricants			6.13	
			10,074.29	
E. O. B.			951.00	
				9,123.29
				63,026.97

GUARANTEED COST.

Locomotive mileage	19,365,547	at $1.18	22,851.34	
Pass. car "	30,979,822	at .20	6,195.96	
Freight-car "	201,237,835	at .055	11,068.08	
				40,115.38
Excess cost				22,911.59
Per cent of excess				36

Record No. 4, page 255–256.
Claim book, page 151.

Statement of operations for the year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	42,916½	$0.50	$21,458.20	
Engine oil	88,006¾	.30	26,402.06	
Car oil	44,293½	.20	8,858.75	
Grease			666.42	
			57,385.43	
E. O. B.			3,503.00	
				$53,882.43
Passenger-car service:				
Coach oil	13,806½	.35	4,863.78	
Car oil	4,897	.20	979.42	
Other lubricants			5.59	
			5,848.79	
E. O. B.			375.00	
				5,473.79
Freight-car service:				
Car oil	50,524	.20	10,104.76	
Other lubricants			9.25	
			10,114.01	
E. O. B.			1,009.00	
				9,105.01
				68,461.23

GUARANTEED COST.

Locomotive mileage	20,457,748	at $1.35	27,617.96	
Pass. car "	33,186,996	at .20	6,637.40	
Freight-car "	205,519,195	at .055	11,303.56	
				45,558.92
Excess cost				22,902.31
Per cent of excess				33

Record No. 4, page 255–256.
Claim book, page 151.

PETITIONER'S EXHIBIT 428—Continued.

CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RY. AND PEORIA & EASTERN RAILROAD—Continued.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons	Price.	Value.	
Locomotive service:				
Valve oil	45,723½	$0.50	$22,861.90	
Engine oil	98,303½	.30	29,490.96	
Car oil	48,521½	.20	9,704.27	
Greases			1,390.50	
				$63,447.63
Passenger-car service:				
Coach oil	17,346½	.35	6,071.56	
Car oil	6,467½	.20	1,293.49	
Greases			13.12	
				7,378.17
Freight-car service:				
Car oil	58,389½	.20	11,677.99	
Coach oil	12	.35	4.20	
Greases			11.09	
				11,693.28
				82,519.08
Less credit for empty oil barrels				5,506.20
				77,010.88

GUARANTEED COST.

Locomotive mileage	21,284,201	at	$1.35	$28,733.67	
Pass. car "	38,398,867	at	.20	7,679.77	
Freight-car "	210,942,641	at	.055	11,601.84	
					48,015.28
Excess cost					28,995.60
Per cent of excess					37½

Settlement file No. 307.
Record book 5, page 190-196.
Claim book, page 151.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	46,089½	$0.50	$23,354.96	
Engine oil	96,444	.30	28,933.20	
Car oil	56,732½	.20	11,346.49	
Greases			2,728.07	
				$66,362.72
Passenger-car service:				
Coach oil	20,778½	.35	7,272.39	
Car oil	5,319½	.20	1,063.87	
Greases			11.64	
				8,347.90
Freight-car service:				
Car oil	61,292	.20	12,258.85	
Greases			23.82	
				12,282.67
				86,993.29
Less credit for empty oil barrels				5,715.00
				81,278.29

GUARANTEED COST.

Locomotive mileage	21,860,468	at	$1.35	29,511.63	
Pass. car "	36,778,524	at	.20	7,355.70	
Freight-car "	225,958,229	at	.055	12,427.70	
					49,295.04
Excess cost					31,983.25
Per cent of excess					39

Settlement file No. 307.
Record No. 5, page 190-196.
Claim book, page 218.

PETITIONER'S EXHIBIT 428—Continued.

CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RY. AND PEORIA & EASTERN RAILROAD—Continued.

Statement of operations for the year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	48,052½	$0.50	$24,026.51	
Engine oil	88,547½	.30	26,564.39	
Car oil	60,063½	.20	12,012.71	
R. C. G	35,672½	.075	2,675.41	
D. J. C	28,588½	.095	2,713.01	
Other lubricants			473.77	
			68,465.80	
E. O. B			3,960.00	
				$64,505.80
Passenger-car service:				
Coach oil	20,510½	.35	7,178.71	
Car oil	6,012½	.20	1,202.48	
Other lubricants			10.21	
			8,391.40	
E. O. B			529.00	
				7,862.40
Freight-car service:				
Car oil	70,245	.20	14,049.00	
Other lubricants			16.89	
			14,065.89	
E. O. B			1,407.00	
				12,658.89
				85,027.09

GUARANTEED COST.

Locomotive mileage	23,436,881	at	$1.35	31,639.79	
Pass. car "	39,438,008	at	.20	7,887.61	
Freight-car "	236,417,220	at	.055	13,002.95	
					52,530.35
Excess cost					32,496.74
Per cent of excess					38

Settlement file No. 307.
Record No. 6, page 116-117.
Claim book, page 218.

PETITIONER'S EXHIBIT 429.

DELAWARE & HUDSON CANAL CO., ALBANY & SUSQ. DIV.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	13,093.5	$0.50	$6,546.74	
Engine oil	20,782	.30	6,234.53	
Car oil	2,183	.20	436.60	
Other lubricants	234½	.32	75.00	
			13,292.87	
Less credit for empty barrels			720.00	
				$12,572.87
Passenger-car service:				
D. & H. coach oil	2,960	.34	1,006.40	
Other lub's	516½		115.14	
			1,121.54	
Less credit for empty barrels			71.00	
				1,050.54
Freight-car service:				
Car oil	19,362	.20	3,872.40	
Other lub's	1	.32	.32	
			3,872.72	
Less credit for empty barrels			376.00	
				3,496.72
Total actual cost				17,119.13

GUARANTEED COST.

Locomotive mileage	3,703,068	@	$4.1365	15,317.74
Pass. car "	3,171,754	@	.2374	7,529.74
Freight-car "	50,954,950	@	.0883	4,499.32
				27,346.80

Record No. 2, page 26.

DELAWARE & HUDSON CANAL CO., S. & C. DIV.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,734	$0.50	$2,866.99	
Engine oil	14,631½	.30	4,389.35	
Car oil	121½	.20	24.35	
Other lub's			121.76	
			7,402.45	
Less credit for empty barrels			408.00	
				$6,994.45
Passenger-car service:				
D. & H. coach oil	8,236	.34	2,800.24	
Other lub's			171.71	
			2,971.95	
Less credit for empty barrels			167.00	
				2,804.95
Freight-car service:				
Car oil	18,793	.20	3,758.60	
Other lub's			.23	
			3,758.83	
Less credit for empty barrels			373.00	
				3,385.83
Total actual cost				13,185.23

GUARANTEED COST.

Locomotive mileage	2,994,920	@	$3.44	10,302.52
Pass. car "	5,489,729	@	.5915	3,247.17
Freight-car "	22,040,354	@	.2244	4,945.86
				18,495.55

Record No. 2, page 27.
Claim book, page —.

PETITIONER'S EXHIBIT 429—Continued.

DELAWARE & HUDSON CANAL CO., A. & S. DIV.

Statement of operations for 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,837½	$0.50	$6,418.70	
Engine oil	22,016½	.30	6,604.88	
Car oil	1,047	.20	209.40	
Grease	2,326⅔	.04	93.04	
			13,326.02	
Less credit for empty barrels			714.00	
				12,612.02
Passenger-car service:				
D. & H. coach oil	2,233½	.34	759.39	
Car oil	357½	.20	71.50	
Grease	933⅓	.04	38.88	
			868.17	
Less credit for empty barrels			54.00	
				814.17
Freight-car service:				
Car oil	19,336	.20	3,867.20	
Grease	19⅔	.04	.76	
			3,867.96	
Less credit for empty barrels			386.00	
				3,481.96
Total actual cost				16,908.15

GUARANTEED COST.

Locomotive mileage	3,821,585 @	$4.1365	15,807.99
Pass. car mileage	3,156,707 @	.2374	7,494.02
Freight-car mileage	50,810,944 @	.0883	4,486.60
			27,788.61

Record No. 2, page 219.

DELAWARE & HUDSON CANAL CO., S. & C. DIV.

Statement of operations for 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,072½	$0.50	$3,036.10	
Engine oil	15,096½	.30	4,529.04	
Car oil	92½	.20	18.55	
Other lub's	1,602⅔	.04	64.05	
			7,647.74	
Credit, empty barrels			428.00	
				$7,219.74
Passenger-car service:				
D. & H. coach oil	7,478½	.34	2,543.78	
Other lub's	2,972	.....	118.99	
Car oil	4	.20	.80	
			2,663.57	
Credit, empty barrels			148.00	
				2,515.57
Freight-car service:				
Car oil	19,086	.20	3,817.20	
Grease	15⅔	.04	.60	
			3,817.80	
Credit, empty barrels			382.00	
				3,435.80
Total actual cost				13,171.11

GUARANTEED COST.

Locomotive mileage	3,003,279 @	$3.44	10,331.28
Passenger-car mileage	5,659,794 @	.5915	3,347.77
Freight-car mileage	20,984,930 @	.2244	4,709.02
			18,388.07

Record No. 2, page 220.

PETITIONER'S EXHIBIT 429—Continued.

DELAWARE & HUDSON CANAL CO., A. & S. DIV.

Statement of operations for 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,985½	$0.50	$6,488.43	
Engine oil	22,066½	.30	6,619.79	
Car oil	1,021	.20	202.20	
Grease	1,830#	.04	73.20	
			13,383.62	
Credit, empty barrels			725.00	
				$12,658.62
Passenger-car service:				
D. & H. coach oil	2,426	.34	819.94	
Car oil	921½	.20	184.30	
Other lub's	1,371	.04	54.84	
			1,059.08	
Credit, empty barrels			69.00	
				990.08
Freight-car service:				
Car oil	16,025½	.20	3,205.10	
Credit, empty barrels			319.00	
				2,886.10
Total actual cost				16,534.80

GUARANTEED COST.

Locomotive mileage	3,692,061 @	$4.1365	15,272.21
Pass. car "	3,213,652 @	.2374	7,629.20
Freight-car "	51,828,412 @	.0883	4,576.45
			27,477.86

Record No. 3, page 93.

DELAWARE & HUDSON CANAL CO., S. & C. DIV.

Statement of operations for 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,376	$0.50	$3,188.00	
Engine oil	15,717	.30	4,715.10	
Car oil	61#	.20	12.20	
Grease	1,388#	.04	55.57	
			7,970.87	
Credit, empty barrels			442.00	
				$7,528.87
Passenger-car service:				
Car oil	55	.20	11.00	
D. & H. coach oil	9,239¼	.34	3,141.42	
Other lub's			163.24	
			3,315.66	
Credit, empty barrels			185.00	
				3,130.66
Freight-car service:				
Car oil	19,066¼	.20	3,813.30	
Credit, empty barrels			384.00	
				3,429.30
Total actual cost				14,088.83

GUARANTEED COST.

Locomotive mileage	3,121,053 @	$3.44	10,736.42
Pass. car mileage	5,786,057 @	.5915	3,422.45
Freight-car "	23,401,658 @	.2244	5,251.33
			19,410.20

Record No. 3, page 94.

PETITIONER'S EXHIBIT 429—Continued.

DELAWARE & HUDSON CANAL CO., A. & S. DIV.

Statement of operations for 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,643½	$0.50	$5,731.82	
Engine oil	19,711½	.30	5,913.56	
Car oil	872½	.20	174.57	
Grease	1,891½	.04	75.66	
			11,895.61	
Credit, empty barrels			648.00	
				$11,247.61
Passenger-car service:				
D. & H. coach oil	2,742½	.34	934.66	
Car oil	619½	.20	123.80	
Grease	637½	.04	24.98	
			1,083.44	
Credit, empty barrels			68.00	
				1,015.44
Freight-car service:				
Car oil	14,868	.20	2,973.60	
Grease	33	.04	1.32	
			2,974.92	
Credit, empty barrels			300.00	
				2,674.92
Total actual cost				14,937.97

GUARANTEED COST.

Locomotive mileage	3,119,324	4.1365	12,903.08	
Pass. car mileage	3,290,058	.2374	782.48	
Freight-car mileage	45,561,117	.0883	4,023.05	
			17,708.61	

Record No. 4, page 52.

DELAWARE & HUDSON CANAL CO., S. & C. DIV.

Statement of operations for 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,778	$0.50	$3,389.00	
Engine oil	16,477½	.30	4,943.20	
Car oil	1,208½	.20	250.63	
Grease	921½	.04	36.83	
			8,619.66	
Credit, empty barrels			490.00	
				$8,129.66
Passenger-car service:				
D. & H. coach oil	8,114½	.34	2,759.05	
Car oil	87	.20	17.40	
Grease	2,733½	.04	109.36	
			2,885.81	
Credit, empty barrels			165.00	
				2,720.81
Freight-car service:				
Car oil	12,798½	.20	2,559.75	
Credit, empty barrels			255.00	
				2,304.75
Total actual cost				13,155.22

GUARANTEED COST.

Locomotive mileage	3,294,417 @	3.44	11,332.79	
Passenger-car mileage	5,735,450 @	.5915	3,392.52	
Freight-car mileage	23,786,786 @	.2244	5,337.75	
			20,063.06	

Record No. 4, page 51.

PETITIONER'S EXHIBIT 429—Continued.

DELAWARE & HUDSON CANAL COMPANY, A. & S. DIV.

Statement of operations for 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,872½	$0.50	$4,436.50	
Engine oil	17,295.9	.30	5,188.81	
Car oil	1,761,875	.20	352.34	
Grease	835.5	.04	33.42	
			10,011.07	
Credit, empty barrels			501.00	
				$9,[illegible]
Passenger-car service:				
D. & H. coach oil	1,581	.34	537.54	
Car oil	643.4	.20	128.70	
Grease	294	.04	11.76	
			678.00	
Credit, empty barrels			46.00	
				6[illegible]
Freight-car service:				
Car oil	18,287.15	.20	3,657.45	
Grease	40.5	.04	1.62	
			3,659.07	
Credit, empty barrels			365.00	
				3,294.[illegible]
Total actual cost				13,[illegible]

GUARANTEED COST.

Locomotive mileage	3,162,266	@ 4.1365	13,080.71	
Pass. car mileage	3,474,628	@ .2374	824.88	
Freight-car mileage	47,075,830	@ .0883	4,156.80	
			18,062.39	

Record No. 4, page 52.

DELAWARE & HUDSON CANAL COMPANY, S. & C. DIV.

Statement of operations for 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,696	$0.50	$2,848.00	
Engine oil	12,594½	.30	3,778.36	
Car oil	4,007½	.20	801.50	
Tallow & grease	460½	.....	19.98	
			7,447.84	
Credit, empty barrels			426.00	
				$7,02[illegible]
Passenger-car service:				
D. & H. coach oil	5,282½	.34	1,796.11	
Car oil	327½	.20	65.50	
Grease	460½	.04	18.68	
			1,880.29	
Credit, empty barrels			113.00	
				1,767.[illegible]
Freight-car service:				
Car oil	10,465.5	.20	2,073.10	
Other lub's			1.34	
			2,074.44	
Credit, empty barrels			207.00	
				1,867.[illegible]
Total actual cost				10,65[illegible]

GUARANTEED COST.

Locomotive mileage	3,205,487	@ 3.44	11,026.88	
Pass. car mileage	5,812,285	@ .5915	3,437.97	
Freight-car mileage	22,077,556	@ .2244	4,954.20	
			19,419.05	

Record No. 4, page 51.

PETITIONER'S EXHIBIT 429—Continued.

DELAWARE & HUDSON R. R., PENNA. DIV.

Statement of operations for year ended Oct. 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,136¼	$0.50	$3,568.23	
Engine oil	16,010⅛	.30	4,805.60	
Car oil	678¼	.20	135.65	
Grease	267⅜	.0375	10.03	
			8,519.51	
Credit, empty barrels			500.70	$8,018.81
Passenger-car service:				
Car oil	1,320	.20	264.00	
Engine oil	3½	.30	1.05	
			265.05	
Credit, empty barrels			43.20	221.85
Freight-car service:				
Car oil	7,248⅝	.20	1,449.75	
Engine oil	24	.30	7.20	
			1,456.95	
Credit, empty barrels			142.60	1,314.35
Total actual cost				9,555.01

GUARANTEED COST.

Locomotive mileage	2,776,903	@$2.9159	7,897.23	
Pass. car mileage	1,762,064	@ .2011	354.35	
Freight-car mileage	23,210,209	@ .0663	1,538.84	
			9,790.42	

Record No. 4, page 204.

DELAWARE & HUDSON CO., A. & S. DIV.

Statement of operations for 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,476¾	$0.50	$3,738.12	
Engine oil	13,841⅛	.30	3,952.42	
Car oil	7,349⅝	.20	1,484.30	
Grease	28⅜	.32	9.10	
			9,183.94	
Credit, empty barrels			575.00	$8,608.94
Passenger-car service:				
D. & H. coach oil	695	.34	237.72	
Car oil	488⅛	.20	97.70	
			335.42	
Credit, empty barrels			25.00	310.42
Freight-car service:				
Car oil	18,848⅞	.20	3,769.65	
Engine oil	104½	.30	31.35	
			3,801.00	
Credit, empty barrels			378.00	3,423.00
Total actual cost				12,342.36

GUARANTEED COST.

Locomotive mileage	3,031,022	@$4.1365	12,537.82	
Pass. car mileage	3,753,688	@ .2374	891.13	
Freight-car mileage	42,538,279	@ .0883	3,756.13	
			17,185.08	

Record No. 4, page 264.

PETITIONER'S EXHIBIT 429—Continued.

DELAWARE & HUDSON CO., S. & C. DIV.

Statement of operations for 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,943½	$0.50	$2,971.62	
Engine oil	3,977½	.30	1,193.02	
Car oil	3,734½	.20	746.95	
Other lub's	56½	.30	17.03	
			7,928.62	
Credit, empty barrels			473.00	
				7,455.62
Passenger-car service:				
D. & H. coach oil	5,030	.34	1,710.06	
Car oil	125.5	.20	25.10	
Other lub's	137.25	.30	41.18	
			1,776.34	
Credit, empty barrels			106.00	
				1,670.34
Freight-car service:				
Car oil	9,564	.20	1,912.80	
Other lub's	18.75	.....	5.19	
			1,917.99	
Credit, empty barrels			193.00	
				1,724.99
Total actual cost				10,850.95

GUARANTEED COST.

Locomotive mileage	3,499,176	@ $3.44	12,037.17
Pass. car mileage	6,583,117	@ .5915	3,893.91
Freight-car mileage	23,097,907	@ .2244	5,183.18
			21,114.26

Record No. 4, page 263.

DELAWARE & HUDSON CO., PENNA. DIV.

Statement of operations for 14 mos. ended Dec. 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,232	$0.50	$2,616.00	
Engine oil	11,675	.30	3,502.50	
Car oil	1,951.5	.20	390.30	
Grease	36	.0375	1.35	
			6,510.15	
Credit, empty barrels			412.00	
				6,107.15
Passenger-car service:				
Car oil	790	.20	158.00	
Credit, empty barrels			24.00	
				134.0
Freight-car service:				
Car oil	5,594.5	.20	1,118.90	
Engine oil	31	.30	9.30	
			1,128.20	
Credit, empty barrels			106.00	
				1,022.2
Total actual cost				7,263.3

GUARANTEED COST.

Locomotive mileage	2,664,673	@ $2.9150	7,769.92
Pass. car mileage	2,053,080	@ .2011	412.87
Freight-car mileage	22,146,842	@ .0063	1,468.33
			9,651.12

Record No. 4, page 264.

PETITIONER'S EXHIBIT 429—Continued.

DELAWARE & HUDSON CO. SYSTEM.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	22,589½	$0.50	$11,295.16	
Engine oil	46,084½	.30	13,924.61	
Car oil	18,472½	.20	3,694.60	
Grease	597½	.....	38.97	
			28,953.34	
Credit, empty barrels			1,747.00	$27,206.34
Passenger-car service:				
Coach oil	6,212½	.35	2,174.42	
D. & H. coach oil	1,640½	.34	557.69	
Car oil	1,775½	.20	355.05	
Other lubricants			13.61	
			3,100.77	
Credit, empty barrels			199.00	2,901.77
Freight-car service:				
Car oil	44,764½	.20	8,953.75	
Other lubricants			696.15	
			9,649.90	
Credit, empty barrels			933.00	8,716.90
Total actual cost				38,825.01

GUARANTEED COST.

Locomotive mileage	10,477,338	@	3.00	31,432.01
Pass. car mileage	13,307,739	@	.40	5,323.10
Freight-car mileage	110,356,031	@	.11	12,139.16
				48,894.26

Record No. 5, page 132.

Statement of operations for year 1904.

[Credit given for bbls. returned.]

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	27,035½	$0.50	$13,517.92	
Engine oil	52,282½	.30	15,831.45	
Car oil	24,748	.20	4,949.59	
Other lub's			39.05	
			34,338.01	
Credit, empty barrels			2,092.00	$32,246.01
Passenger-car service:				
Coach oil	11,758½	.35	4,116.98	
Car oil	2,483½	.20	501.88	
			4,618.86	
Credit, empty barrels			287.00	4,331.83
Freight-car service:				
Car oil	52,109½	.20	10,547.83	
Engine oil	332½	.30	99.68	
Other lub's			163.05	
			10,810.56	
Credit, empty barrels			1,065.00	9,745.50
Total actual cost				46,323.34

GUARANTEED COST.

Locomotive mileage	11,492,475	@	$3.00	34,477.43
Pass. car mileage	14,183,976	@	.40	5,673.59
Freight-car mileage	115,637,719	@	.11	12,720.15
				52,871.17

Record No. 5, page 132.

PETITIONER'S EXHIBIT 429—Continued.

DELAWARE & HUDSON CO. SYSTEM—Continued.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	31,887½	$0.50	$15,442.51	
Engine oil	62,119½	.30	18,726.41	
Car oil	32,998½	.20	6,599.69	
Other lub's			13.94	
			40,782.55	
Credit, empty barrels			2,519.00	
				$38,263.55
Passenger-car service:				
Coach oil	11,861½	.35	4,451.84	
Car oil	2,690½	.20	542.15	
			4,993.99	
Credit, empty barrels			282.00	
				4,711.99
Freight-car service:				
Car oil	70,160½	.20	14,031.75	
Other lub's			350.90	
			14,382.65	
Credit, empty barrels			1,426.00	
				12,956.65
Total actual cost				55,932.19

GUARANTEED COST.

Locomotive mileage	12,752,761	@	3.00	38,258.28
Pass. car mileage	14,955,813	@	.40	5,982.33
Freight-car mileage	127,554,704	@	.11	14,031.02
				58,271.63

Record No. 6, page 47.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	30,204½	$0.50	$15,102.87	
Engine oil	55,008	.30	16,502.40	
Engine oil	1,421.5	.28	398.02	
Car oil	29,627.5	.20	5,925.50	
Car oil	1,063	.18	191.34	
Other lub's			17.11	
			38,137.24	
Credit, empty barrels			2,279.00	
				$35,858.24
Passenger-car service:				
Coach oil	11,065½	.35	3,872.79	
Car oil	2,253½	.20	450.75	
			4,323.54	
Credit, empty barrels			271.00	
				4,052.54
Freight-car service:				
Car oil	54,882½	.20	10,976.65	
Car oil	3,477	.18	625.86	
			11,602.51	
Credit, empty barrels			1,096.00	
				10,506.51
Total actual cost				50,417.29

GUARANTEED COST.

Locomotive mileage	13,459,335	@	3.00	40,378.01
Pass. car "	15,382,132	@	.40	6,152.85
Freight-car "	127,725,202	@	.11	14,049.77
				60,580.63

Record No. 6, page 47.

PETITIONER'S EX IB T 430.

DELAWARE, LACKAWANNA & WESTERN R. R.

Statement of operations for year ended October 31st, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	40,595	$0.48	$19,485.97	
Engine oil	102,528½	.28	28,707.68	
Car oil	356½	.18	64.47	
				$48,258.12
Passenger-car service:				
Coach oil	14,697½	.35	5,144.11	
Car oil	2,167½	.20	433.49	
			5,577.60	
Credit for empty barrels			337.00	
				5,240.60
Freight-car service:				
Car oil	56,437½	.20	11,287.43	
Credit for empty barrels			1,129.00	
				10,158.43
Total actual cost				63,656.15

GUARANTEED COST.

Locomotive mileage	22,243,660	2.35	52,272.60	
Pass. car "	30,640,717	.25	7,660.18	
Freight-car "	175,056,810	.10	17,505.68	
			77,438.46	

Record No. 3, page 249.
Claim book, page 76.

Statement of operations for year ended October 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	45,514½	$0.48	$21,847.02	
Engine oil	113,699½	.28	31,835.75	
Car oil	8,308½	.18	1,495.58	
Other lubricants			109.86	
				$55,288.21
Passenger-car service:				
Coach oil	14,156	.35	4,954.57	
Car oil	2,511½	.20	502.30	
Engine oil	143½	.....	50.22	
			5,507.09	
Less credit for empty barrels			338.00	
				5,169.09
Freight-car service:				
Car oil	68,085	.20	13,617.00	
Less credit for empty barrels			1,361.00	
				12,256.00
Total actual cost				72,713.30

GUARANTEED COST.

Locomotive mileage	24,548,224	2.35	57,688.33	
Pass. car mileage	31,976,471	.25	7,994.12	
Freight-car mileage	195,728,017	.10	19,572.80	
			85,253.25	

Record No. 4, page 43.
Claim book, page 76.

PETITIONER'S EXHIBIT 430—Continued.

DELAWARE, LACKAWANNA & WESTERN R. R.—Continued.

Statement of operations for year ended October 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	37,556	$0.48	$18,026.88	
Engine oil	77,245½	.28	21,628.80	
Car oil	46,610	.18	8,389.80	
Rod cup grease	314½	.60	188.90	
Other lubricants			314.04	
				$48,548.42
Passenger-car service:				
Coach oil	14,016½	.35	4,905.74	
Car oil	1,444	.20	288.80	
			5,194.54	
Less credit for empty barrels			309.00	
				4,885.54
Freight-car service:				
Car oil	67,734½	.20	13,546.96	
Coach oil	6	.35	2.10	
			13,549.06	
Less credit for E. O. B			1,355.00	
				12,194.06
Total actual cost				65,628.02

GUARANTEED COST.

Locomotive mileage	20,594,205	at	2.35	48,396.38
Pass. car mileage	31,230,335	at	.25	7,807.58
Freight-car mileage	160,956,707	at	.10	16,095.67
				72,299.53

Record No. 4, page 43.
Claim book, page 76.

Statement of operations for year ended October 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	45,231½	$0.48	$21,711.18	
Engine oil	82,970½	.28	23,231.76	
Car oil	42,914½	.18	7,724.65	
Rod cup grease	2,085½	.60	1,251.26	
D. J. compound	776½	.76	590.13	
Other lubricants	420	.48	201.06	
				$54,710.10
Passenger-car service:				
Coach oil	12,315½	.35	4,310.34	
Car oil	1,360½	.20	272.10	
			4,582.44	
Less credit for empty barrels			272.00	
				4,310.44
Freight-car service:				
Car oil	96,471½	.20	19,294.25	
Less credit for empty barrels			1,889.00	
				17,405.25
Total actual cost				76,425.79

GUARANTEED COST.

Locomotive mileage	24,364,653	at	2.35	57,256.93
Pass. car mileage	33,003,094	at	.25	8,250.77
Freight-car mileage	230,769,056	at	.10	23,076.90
				88,584.60

Settlement file No. 313.
Record No. 5, page 88.
Claim book, page 76.

PETITIONER'S EXHIBIT 430—Continued.

DELAWARE, LACKAWANNA & WESTERN R. R.—Continued.

Statement of operations for year ended October 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	44,848½	$0.48	$21,527.22	
Engine oil	70,437½	.28	19,722.41	
Car oil	33,205½	.18	5,976.97	
D. J. comp'd	3,541½	.76	2,691.06	
Rod cup grease	2,003½	.60	1,202.13	
Tallow	527½	.48	253.38	
				$51,373.17
Passenger-car service:				
Coach oil	16,746½	.35	5,867.56	
Car oil	578	.20	115.60	
				5,983.16
Freight-car service:				
Car oil	96,071½	.20		19,214.35
				76,570.68
Less credit for empty barrels				2,264.00
Total actual cost				74,306.68

GUARANTEED COST.

Locomotive mileage	24,261,577	at	2.35	57,014.70
Pass. car "	34,475,436	at	.25	8,618.86
Freight-car "	217,615,199	at	.10	21,761.52
				87,395.08

Settlement File No. 313.
Record No. 5, page 88.
Claim book, page 76.

Statement of operations for year ended October 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	47,818½	$0.48	$22,952.86	
Engine oil	70,030½	.28	19,608.47	
Car oil	31,577½	.18	5,683.88	
Rod cup grease	3,117½	.60	1,870.26	
D. J. compound	4,990½	.76	3,792.69	
Other lubricants	726½	.48	348.54	
				$54,256.70
Passenger-car service:				
Coach oil	16,138	.35	5,648.30	
Less credit for empty barrels			322.00	
				5,326.30
Freight-car service:				
Car oil	82,408	.20	16,481.59	
Less credit for empty barrels			1,647.00	
				14,834.59
Total actual cost				74,417.59

GUARANTEED COST.

Locomotive mileage	25,161,805	at	2.25	56,614.06
Pass. car mileage	35,887,554	at	.20	7,177.51
Freight-car mileage	231,145,439	at	.085	19,647.36
				83,438.93

Settlement File No. 313.
Record No. 5, page 88.
Claim book, page 76.

PETITIONER'S EXHIBIT 430—Continued.

DELAWARE, LACKAWANNA & WESTERN R. R.—Continued.

Statement of operations for year ended Oct. 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	49,418	$0.48	$23,720.74	
Engine oil	65,895½	.28	18,450.77	
Car oil	31,746	.18	5,714.28	
Rod cup grease	4,485½	.60	2,691.36	
D. J. compound	5,708½	.76	4,338.34	
Other lubricants	1,199	.48	575.52	
				$55,491.01
Passenger-car service:				
Coach oil	13,846½	.35	4,846.26	
Empty oil barrels, credit			275.00	
			4,571.26	
Freight-car service:				
Car oil	91,880½	.20	18,376.10	
Less credit for empty barrels			1,834.00	
				16,542.10
Total actual cost				72,033.11

GUARANTEED COST.

Locomotive mileage	25,169,990	at	2.20	55,375.23	
Pass. car " a	38,049,023	at	.15	.....	
Freight-car "	233,887,804	at	.07	16,378.38	
					71,753.61
Excess cost					279.50
Percentage of excess					.4

Settlement File No. 313.
Record No. 6, page 22.
Claim book, page 76.

a In this contract there was a sliding scale guaranty and each service stood separately thereunder.

PETITIONER'S EXHIBIT 431.

DETROIT SOUTHERN RAILWAY.

Statement of operations for year ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	3,895.62	$0.50	$1,947.81		
Engine oil	4,940.37	.30	1,482.11		
Car oil	3,260.13	.20	652.03		
			4,081.95		
Empty barrel credit			273.00		$3,808.95
Passenger-car service:					
Car oil	706.27	.20	141.25		
Engine oil	3	.30	.90		
			142.15		
Empty barrel credit			15.00		127.15
Freight-car service:					
Car oil	6,188.62	.20	1,237.32		
Engine oil	10	.30	3.00		
Valve oil	8.25	.50	4.12		
			1,244.44		
Empty barrel credit			189.00		1,055.44
					4,991.54

GUARANTEED COST.

Locomotive mileage	1,537,891	at 1.72	2,645.17		
Pass. car "	1,186,094	.134	158.94		
Freight-car "	13,736,465	.095	1,304.96		4,109.07
					882.47
Excess cost					17
Per cent of excess					

Record No. 4, page No. 228.
Claim book, page No. 170.

Statement of operations for year ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	3,192.3	$0.50	$1,596.15		
Engine oil	5,673.2	.30	1,701.96		
Car oil	1,409	.20	281.80		
			3,579.91		
Empty barrel credit			247.00		$3,332.91
Passenger-car service:					
Car oil	883	.20	166.60		
Empty barrel credit			12.00		154.60
Freight-car service:					
Car oil	6,087	.20	1,217.40		
Empty barrel credit			229.00		988.40
					4,475.91

GUARANTEED COST.

Locomotive mileage	1,553,752	at 1.72	2,672.45		
Pass. car "	1,229,288	.134	164.74		
Freight-car "	15,398,482	.095	1,462.86		4,300.05
					175.86
Excess cost					4
Per cent of excess					

Record No. 4, page No. 228.
Claim book, page No. 170.

PETITIONER'S EXHIBIT 431—Continued.

DETROIT SOUTHERN RAILWAY—Continued.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,510.5	$0.50	$1,755.25	
Engine oil	6,898.5	.30	2,069.55	
Car oil	1,290	.20	258.00	
			4,082.80	
Empty barrel credit		232.00		
Allowance for oils used in thawing out engines		50.97		
			282.97	
				$3,799.83
Passenger-car service:				
Car oil	940	.20	188.00	
Empty barrel credit			19.00	
				169.00
Freight-car service:				
Car oil	6,002	.20	1,200.40	
Empty barrel credit			120.00	
				1,080.40
				5,049.23

GUARANTEED COST.

Locomotive mileage	1,763,260	at 1.72	3,032.80	
Pass. car "	1,400,818	.134	187.71	
Freight-car "	14,944,511	.095	1,419.73	
				4,640.24
Excess cost				408.99
Per cent of excess				8

DETROIT, TOLEDO & IRONTON RAILWAY.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,144	$0.50	$1,572.00	
Engine oil	6,631	.30	1,989.30	
Car oil	1,576	.20	315.20	
			3,876.50	
Empty barrel credit			227.00	
				$3,649.50
Passenger-car service:				
Car oil	911	.20	182.20	
Empty barrel credit			18.00	
				164.20
Freight-car service:				
Car oil	8,262	.20	1,652.40	
Empty barrel credit			163.00	
				1,489.40
				5,303.10

GUARANTEED COST.

Locomotive mileage	1,724,585	at 1.72	2,966.28	
Pass. car "	1,387,053	.134	185.57	
Freight-car "	14,836,801	.096	1,409.49	
				4,561.34
Excess cost				741.76
Per cent of excess				14

Settlement file No. 316.
Record No. 5, page No. 154.
Claim book, page No. 170.

PETITIONER'S EXHIBIT 431—Continued.

DETROIT, TOLEDO & IRONTON RAILWAY—Continued.

Statement of operations for 5 months ended November 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,859	$0.50	$929.50	
Engine oil	3,324	.30	997.20	
Car oil	918	.20	183.60	
			2,110.30	
Empty barrel credit			121.00	$1,989.30
Passenger-car service:				
Car oil	449	.20	89.80	
Empty barrel credit			9.00	80.80
Freight-car service:				
Car oil	4,063	.20	812.60	
Empty barrel credit			81.00	731.60
				2,801.70

GUARANTEED COST.

Locomotive mileage	881,866	at 1.72	1,516.93	
Pass. car "	659,212	.134	88.45	
Freight-car "	8,188,606	.095	778.03	2,383.41
				418.29
Excess cost				14
Per cent of excess				

Settlement file No. 316.
Record No. 6, page No. 63.
Claim book, page No. 170.

Statement of operations for year ended November 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,246	$0.50	$2,123.00	
Engine oil	7,400	.30	2,220.00	
Car oil	1,646	.20	329.20	
			4,672.20	
Empty barrel credit			264.00	$4,408.20
Passenger-car service:				
Car oil	972	.20	194.40	
Empty barrel credit			21.00	173.40
Freight-car service:				
Car oil	10,099	.20	2,019.80	
Empty barrel credit			205.00	1,814.80
				6,396.40

GUARANTEED COST.

Locomotive mileage	2,031,853	at 2.15	4,368.93	
Pass. car "	1,171,965	.134	157.50	
Freight-car "	18,990,059	.095	1,804.56	6,330.99
				65.41
Excess cost				1
Per cent of excess				

Settlement file No. 316.
Record No. 6, page No. 63.
Claim book, page No. 170.

PETITIONER'S EXHIBIT 432.

ERIE RAILROAD.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	56,168½	$0.49	$27,532.36	
Car & engine oil °	142,020½	.....	34,430.92	
				$61,963.28
Passenger-car service:				
Car oil	39,037½	.19	.....	7,417.12
Freight-car service:				
Car oil	197,705½	.19	.....	37,574.04
				106,954.44
Less credit for empty barrels				6,182.94
				100,771.50

GUARANTEED COST.

Locomotive mileage	29,647,869	at 2.25	66,707.71	
Pass. car "	39,213,667	.20	7,842.73	
Freight-car "	526,588,754	.09	47,392.99	
				121,943.43

Record No. 2, page No. 21.
Claim book, page No. 178.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	56,581 3/5	$0.49	$27,724.74	
Car & engine oil °	140,757 7/8	.....	35,441.38	
				$63,166.12
Passenger-car service:				
Car oil	35,698½	.19	.....	6,782.76
Freight-car service:				
Car oil	203,683½	.19	.....	38,699.81
				108,648.69
Less credit for empty barrels				6,054.74
				102,593.95

GUARANTEED COST.

Locomotive mileage	30,174,430	at 2.25	67,892.47	
Pass. car "	38,272,028	.20	7,654.41	
Freight-car "	458,001,853	.09	41,220.17	
				116,767.05

Settlement file No. —.
Record No. 2, page No. 198.
Claim book, page No. 178.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	65,418½	$0.49	$32,055.00	
Car & engine oil °	167,400	.....	40,295.95	
				$72,350.95
Passenger-car service:				
Car oil	41,340½	.19	.....	7,856.66
Freight-car service:				
Car oil	234,753½	.19	.....	44,603.21
				124,810.84
Less credit for empty barrels				7,602.35
				117,208.29

GUARANTEED COST.

Locomotive mileage	32,150,305	at 2.25	72,338.19	
Pass. car "	40,183,127	.20	8,036.63	
Freight-car "	471,879,500	.09	42,469.16	
				122,843.98

Record No. 3, page No. 134.
Claim book, page No. 178.

° Car and engine oil reported in one item and therefore can not be shown separately.

PETITIONER'S EXHIBIT 432—Continued.

ERIE RAILROAD—Continued.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	65,429	$0.49	$32,060.21	
Car & engine oil*	170,812½	.....	40,550.12	
				$72,610.33
Passenger-car service:				
Car oil	43,613½	.19	.....	8,286.52
Freight-car service:				
Car oil	196,094½	.19	.....	37,257.93
				118,154.78
Less credit for empty barrels				5,472.42
				112,682.36

GUARANTEED COST.

Locomotive mileage	31,052,425	at 2.25	69,867.96	
Pass. car "	41,375,478	.20	8,275.10	
Freight-car "	433,336,202	.09	39,000.26	
				117,143.32

Record No. 4, page No. 87.
Claim book, page No. 178.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	69,586½	$0.49	$34,097.50	
Car & engine oil*	187,043½	.....	44,095.85	
				$78,193.35
Passenger-car service:				
Car oil	47,954½	.19	.....	9,111.13
Freight-car service:				
Car oil	191,026½	.19	36,294.98	
Other lubricants			36.84	
				36,331.82
				123,636.30
Less credit for empty barrels				5,884.48
				117,751.28

GUARANTEED COST.

Locomotive mileage	31,760,792	at $2.25	71,461.78	
Pass. car "	43,360,420	.20	8,672.08	
Freight-car "	423,258,625	.09	38,093.28	
				118,227.14

Record No. 4, page No. 87.
Claim book, page No. 178.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	74,325½	$0.49	$36,419.61	
Engine oil	129,930½	.29	37,679.77	
Car oil	70,842½	.19	13,460.12	
				$87,559.50
Passenger-car service:				
Spec. coach oil	30,012½	.23	6,902.87	
Car oil	17,683½	.19	3,359.82	
Other lubricants	2	.....	.94	
				10,263.63
Freight-car service:				
Car oil	152,491	.19	28,973.29	
Other lubricants			41.12	
				29,014.41
				126,837.54
Less credit for empty barrels				11,600.29
				115,237.25

*Car and engine oil reported in one item and therefore can not be shown separately.

PETITIONER'S EXHIBIT 432—Continued.

ERIE RAILROAD—Continued.

Statement of operations for year 1902—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.
Locomotive mileage	32,160,942	at $2.25	$72,362.12
Pass. car "	44,146,300	.20	8,829.26
Freight-car "	414,855.115	.09	37,336.96

Record No. 4, page No. 260.
Claim book, page No. 178.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	88,485½	$0.49	$43,357.95	
Engine oil	149,863	.29	43,460.27	
Car oil	108,306½	.19	20,578.28	
				$107,396.50
Credit for empty barrels and allowance account increase in size of engines				13,626.30
				93,770.20
Passenger-car service:	Gallons.	Price.	Value.	
Spec. coach oil	35,900½	$0.23	8,257.17	
Car oil	7,373½	.19	1,401.01	
				$9,658.18
Freight-car service:				
Car oil	178,821½	.19	33,976.04	
Other lubricants			142.67	
				34,118.71
				43,776.89
Credit for empty barrels on passenger and freight cars				5,552.35
				38,224.54
				131,994.73

GUARANTEED COST.

Locomotive mileage	34,113,412	at $2.25	$76,755.18
Pass. car "	47,439,159	.20	9,487.83
Freight-car "	441,686,002	.09	39,751.74
			125,994.75
Excess cost			6,000.00

Settlement file No. 322.
Record No. 4, page No. 260.
Claim book, page No. 178.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	74,241½	$0.49	$36,378.33	
Engine oil	137,079	.29	39,752.91	
Car oil	105,816½	.19	20,105.13	
Greases			1,839.14	
				$98,075.51
Passenger-car service:				
Car oil	9,139	.19	1,736.41	
Special coach oil	38,138½	.23	8,771.85	
Engine oil	65	.29	18.85	
				10,527.11
Freight-car service:				
Car oil	149,331½	.19	28,372.98	
Valve oil	10½	.....	5.13	
Engine oil	7	.....	1.94	
				28,380.05
				136,982.67
Less credit for empty barrels			12,321.40	
" adjustment account new equipment			1,368.53	
				13,689.93
				123,292.74

PETITIONER'S EXHIBIT 432—Continued.

ERIE RAILROAD—Continued.

Statement of operations for year 1904—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	31,766,999	at $2.25	$71,475.75	
Pass. car "	48,831,837	.20	9,766.37	
Freight-car "	422,784,638	.09	38,050.62	
				$119,292.74
Excess cost				4,000.00
Per cent of excess				3

Settlement file No. 322.
Record No. 5, page No. 184.
Claim book, page No. 178.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value	
Locomotive service:				
Valve oil	72,125½	$0.49	$35,341.49	
Engine oil	129,761	.29	37,630.69	
Car oil	90,098½	.19	17,118.69	
Pass. car oil	14	.23	3.22	
Rod cup grease	54,121½#	.075	4,059.13	
Driving journal comp	19,354½#	.095	1,838.68	
				$95,991.90
Passenger-car service:				
Special coach oil	31,899½	.23	7,336.91	
Car oil	10,716½	.19	2,036.18	
Engine oil	5	.29	1.45	
				9,374.54
Freight-car service:				
Car oil	146,405½	.19	27,817.04	
Valve, engine, & special coach oils			48.10	
				27,865.14
				133,231.58
Less credit account empty barrels and adjustment				9,370.69
				123,860.89

GUARANTEED COST.

Locomotive mileage	32,473,076	at $2.50	$81,182.69	
Pass. car "	48,916,462	.20	9,783.30	
Freight-car "	421,599,238	.07	29,511.95	
				120,477.94
Excess cost				3,382.95
Per cent of excess				3

Settlement file No. 322.
Record No. 5, page No. 184.
Claim book, page No. 178.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	64,539½	$0.49	$31,624.29	
Engine oil	115,464½	.29	33,484.63	
Car oil	71,741	.19	13,630.75	
Grease	66,337½#	.....	5,389.29	
				$84,128.96
Passenger-car service:				
Spec. coach oil	25,448½	.23	5,853.10	
Car oil	8,359½	.19	1,588.33	
Other lubricants			3.00	
				7,444.43
Freight-car service:				
Car oil	155,771½	.19	.....	29,596.54
				121,169.93
Less credit for empty barrels				8,884.29
				112,285.64

GUARANTEED COST.

Locomotive mileage	32,752,972	at 2.50	81,882.43	
Pass. car "	52,633,975	.20	10,526.79	
Freight-car "	436,332,223	.07	30,543.26	
				122,952.48

Settlement file No. 109.
Record No. 6, page No. 135.
Claim book, page No. 178.

PETITIONER'S EXHIBIT 433.

GEORGIA SOUTHERN & FLORIDA RAILWAY.

Statement of operations for 12 months ended June 30, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,042	$0.52	$1,061.84	
Engine oil	5,045	.32	1,614.40	
			2,676.24	
Empty barrel credit			141.00	
				[illegible]
Passenger and freight car service:				
Car oil	7,504	.22	1,650.88	
Empty barrel credit			150.08	
				1,500.8
				4,036.9

GUARANTEED COST.

Locomotive mileage	963,264	at 2.322	2,236.70	
Pass. car "	2,385,221	.1826	435.54	
Freight-car "	5,988,967	.1226	734.25	
				3,406.4
Excess cost				630.5
Per cent of excess				15

Record No. 2, page No. 128.
Claim book, page No. 52.

Statement of operations for year ended June 30, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,333.62	$0.52	$1,213.49	
Engine oil	5,155.36	.32	1,649.72	
Car oil	333.62	.22	73.41	
Graphite	192#	$0.11 to .14	23.64	
			2,960.26	
Empty barrel credit			105.66	
				$2,863.8
Passenger-car service:				
Car oil	2,997	.22	659.39	
Graphite	59	.16	5.90	
			665.29	
Empty barrel credit			39.94	
				625.3
Freight-car service:				
Car oil	2,622}	.22	576.65	
Empty barrel credit			52.44	
				524.2
				3,013.6

GUARANTEED COST.

Locomotive mileage	1,025,578	at 2.322	2,381.39	
Pass. car "	2,257,201	.1826	412.16	
Freight-car "	5,922,889	.1226	726.14	
				3,219.6
Excess cost				205.9
Per cent of excess				7

Record No. 3, page No. 16.
Claim book, page No. 52.

PETITIONER'S EXHIBIT 433—Continued.

GEORGIA SOUTHERN & FLORIDA RAILWAY—Continued.

Statement of operations for year ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,417½	$0.52	$1,257.23	
Engine oil	4,715½	.32	1,508.88	
Car oil	556½	.22	122.43	
			2,888.54	
Empty barrel credit			153.76	
				$2,734.78
Passenger and freight car service:				
Car oil	8,846½	.22	1,946.23	
Hot box comp	679½	.03	20.37	
			1,966.60	
Empty barrel credit			176.90	
				1,789.70
				4,514.48

GUARANTEED COST.

Locomotive mileage	1,145,780	at 2.322	2,660.50	
Pass. car "	2,208,267	.1826	403.23	
Freight-car "	6,775,609	.1226	830.68	
				3,894.41
Excess cost				620.07
Per cent of excess				14

Record No. 3, page No. 231.
Claim book, page No. 52.

Statement of operations for year ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,151½	$0.52	$1,118.65	
Engine oil	4,157½	.32	1,330.48	
Car oil	526½	.22	115.88	
			2,565.01	
Credit for barrels			136.68	
				$2,428.33
Passenger-car service:				
Car oil	1,923	.22	423.06	
Credit for barrels			38.46	
				384.60
Freight-car service:				
Car oil	4,332	.22	953.04	
Credit for barrels			86.64	
				866.40
				3,679.33

GUARANTEED COST.

Locomotive mileage	1,115,952	at 1.75	1,952.92	
Pass. car "	2,417,817	.09	217.62	
Freight-car "	7,068,789	.09	636.03	
				2,806.57
Excess cost				872.76
Per cent of excess				23

Record No. 4, page No. 118.
Claim book, page No. 52.

PETITIONER'S EXHIBIT 433—Continued.

GEORGIA SOUTHERN & FLORIDA RAILWAY—Continued.

Statement of operations for year ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,686½	$0.52	$1,397.11	
Engine oil	4,734½	.32	1,514.96	
Car oil	554½	.22	121.99	
			3,034.06	
Empty barrel credit			159.52	
				$2,874.54
Passenger-car service:				
Car oil	2,026	.22	445.72	
Empty barrel credit			40.52	
				405.20
Freight-car service:				
Car oil	3,679½	.22	809.49	
Empty barrel credit			73.58	
				735.91
				4,015.65

GUARANTEED COST.

Locomotive mileage	1,214,753	at 1.75	2,125.82	
Pass. car "	2,652,260	.09	238.70	
Freight-car "	7,062,853	.09	635.66	
				3,000.18
Excess cost				1,015.47
Per cent of excess				25

Record No. 4, page No. 118.
Claim book, page No. 52.

Statement of operations for 4 months ended Oct. 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	942.88	$0.52	$490.30	
Engine oil	1,607	.32	514.24	
Car oil	211.63	.22	46.56	
			1,051.10	
Empty barrel credit			55.24	
				$995.86
Passenger-car service:				
Car oil	470½	.22	103.51	
Empty barrel credit			9.40	
				94.11
Freight-car service:				
Car oil	1,053	.22	231.66	
Empty barrel credit			21.06	
				210.60
				1,300.57

GUARANTEED COST.

Locomotive mileage	413,368	at 1.75	723.39	
Pass. car "	840,752	.09	75.67	
Freight-car "	2,487,944	.09	223.91	
				1,022.97
Excess cost				277.60
Per cent of excess				20

Record No. 5, page No. 49.
Claim book, page No. 52.

PETITIONER'S EXHIBIT 433—Continued.

GEORGIA SOUTHERN & FLORIDA RAILWAY—Continued.

Statement of operations for 8 months ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,237.49	$0.52	$1,163.52	
Engine oil	3,987.74	.32	1,276.08	
Car oil	404.63	.22	89.04	
			2,528.64	
Empty barrel credit			132.60	$2,396.04
Passenger-car service:				
Car oil	2,084	.22	458.48	
Empty barrel credit			41.68	416.80
Freight-car service:				
Car oil	2,502.62	.22	550.58	
Empty barrel credit			50.05	500.53
				3,313.37

GUARANTEED COST.

Locomotive mileage	1,032,341	at 1.74	1,796.27	
Pass. car "	2,291,504	.13	297.89	
Freight-car "	5,966,258	.10	596.62	2,690.78
				622.59
Excess cost				20
Per cent of excess				

Record No. 5, page No. 49.
Claim book, page No. 52.

Guarantees for these 8 months changed account consolidation with other lines.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,188.92	$0.52	$1,658.23	
Engine oil	5,010.55	.32	1,603.38	
Car oil	1,205.98	.22	278.52	
			3,540.13	
Empty-barrel credit			189.22	$3,350.91
Passenger-car service:				
Car oil	2,884.95	.22	634.09	
Empty-barrel credit			57.79	576.90
Freight-car service:				
Car oil	3,552	.22	781.44	
Empty-barrel credit			71.04	710.40
				4,638.21

GUARANTEED COST.

Locomotive mileage	1,488,248	at 1.95	2,902.08	
Pass. car "	3,246,202	.13	422.01	
Freight-car "	8,728,916	.10	872.89	4,196.98
				441.23
Excess cost				10
Per cent of excess				

Record No. 5, page No. 49.
Claim book, page No. 52.

PETITIONER'S EXHIBIT 433—Continued.

GEORGIA SOUTHERN & FLORIDA RAILWAY—Continued.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,603.57	$0.52	$1,873.86	
Engine oil	609.11	.32	194.92	
Car oil	6,295.10	.22	1,384.92	
			3,453.70	
Empty barrel credit			210.17	
				$3,243.53
Passenger-car service:				
Car oil	2,923.75	.22	643.23	
Empty barrel credit			58.47	
				584.76
Freight-car service:				
Car oil	4,165½	.22	916.36	
Empty barrel credit			83.30	
				833.06
				4,661.35

GUARANTEED COST.

Locomotive mileage	1,495,040	at 1.95	2,915.33	
Pass. car "	3,460,955	.13	449.92	
Freight-car "	8,913,101	.10	891.31	
				4,256.56
Excess cost				404.79
Per cent of excess				10

Record No. 5, page No. 263.
Claim book, page No. 52.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,285½	$0.52	$3,268.27	
Car oil	7,572½	.22	1,665.95	
			4,934.22	
Credit for barrels			277.15	
				$4,657.07
Passenger-car service:				
Car oil	2,153	.22	473.66	
Credit for barrels			43.00	
				430.66
Freight-car service:				
Car oil	4,745	.22	1,043.90	
Credit for barrels			94.90	
				949.00
				6,036.73
Allowance account errors in charging out lub's				878.91
				5,157.79

GUARANTEED COST.

Locomotive mileage	1,652,682	at 1.95	3,222.73	
Pass. car "	3,892,271	.13	506.00	
Freight-car "	9,290,351	.10	929.03	
				4,657.76
Excess cost				500.03
Per cent of excess				10

Settlement file No. 263.
Record No. 5, page No. 263.
Claim book, page No. 52.

PETITIONER'S EXHIBIT 433—Continued.

GEORGIA SOUTHERN & FLORIDA RAILWAY—Continued.

Statement of operations for year ended June 30, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,426.30	$0.52	$2,821.69	
Car oil	9,078.86	.22	1,997.38	
			4,819.07	
Empty barrel credit			290.23	$4,528.84
Passenger-car service:				
Car oil	2,098½	.22	461.73	
Empty barrel credit			41.97	419.76
Freight-car service:				
Car oil	5,296½	.22	1,165.29	
Empty barrel credit			105.93	1,059.36
				6,007.96

GUARANTEED COST.

Locomotive mileage	1,900,891	at 1.95	3,706.74	
Pass. car "	4,306,407	.13	559.83	
Freight-car "	10,855,261	.10	1,085.52	5,352.09
Excess cost				655.87
Per cent of excess				10

Settlement file No. 263.
Record No. 6, page No. 226.
Claim book, page No. 52.

PETITIONER'S EXHIBIT 434.

GREAT NORTHERN RAILWAY SYSTEM (GREAT NORTHERN, MONTANA CENTRAL, PACIFIC COAST LINES).

Statement of operations for 2 years ended May 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	39,953½	$0.51	$20,376.09	
Engine oil	12,251⅞	.31	3,798.09	
Car oil	77,909⅝	.21	16,361.02	
H. B. C	6,131½	.....	245.26	
				$40,780.46
Passenger-car service:				
Car oil	38,226¼	.21	8,027.56	
Engine oil	35½	.31	11.09	
H. B. C	4,961½#	.04	198.46	
				8,237.11
Freight car service:				
Car oil	161,923¼	.21	34,003.86	
H. B. C	2,351	.....	94.04	
				34,097.90
				83,115.47
Empty oil barrels and adjustment				3,906.86
				79,208.61

GUARANTEED COST.

Locomotive mileage	24,074,626	at 1.65	39,723.13	
Pass. car "	39,197,539	.20	7,839.51	
Freight-car " :				
1st year	151,000,793	.09	13,590.07	
2nd "	163,664,660	.085	13,911.49	
				75,064.20
Excess cost				4,144.41
Per cent of excess				5.2

Settlement file No.
Record No. 1, pages Nos. 252, 253, 254.
" " " " 137, 138, 139.
Claim book, page No. 92.

GREAT NORTHERN SYSTEM (GREAT NORTHERN, MONTANA CENTRAL, PACIFIC COAST LINES, EASTERN MINNESOTA).

Statement of operations for 12 months ended June 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	27,805¼	$0.51	$14,180.80	
Engine oil	8,799½	.31	2,727.73	
Car oil	48,600¾	.21	10,206.03	
				$27,114.56
Passenger-car service:				
Car oil	29,821⅛	.21	.....	6,262.58
Freight-car service:				
Car oil	141,928¼	.21	.....	29,804.93
				63,182.05
Adjustment account corrections in accts			47.82	
Credit for empty barrels, 5,139, at $0.85			4,368.15	
				4,415.97
				58,766.08

GUARANTEED COST.

Locomotive mileage	15,072,630	at 1.65	24,869.83	
Pass. car "	25,545,650	.20	5,109.13	
Freight-car "	203,791,261	.085	17,322.26	
				47,301.22
Excess cost				11,464.86
Per cent of excess				19

Record No. 3, pages No. 220, 221, 222, 223.
Claim book, page No. 92.

PETITIONER'S EXHIBIT 434—Continued.

GREAT NORTHERN RAILWAY SYSTEM.

Statement of operations for year ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	37,938½	$0.51	$19,348.97	
Engine oil	10,289½	.31	3,189.64	
Car oil	67,283½	.21	14,129.57	
			36,668.18	
Less credit for empty barrels			2,310.00	$34,358.18
Passenger-car service:				
Car oil	22,579½	.21	4,741.63	
Less credit for empty barrels			451.00	4,290.63
Freight-car service:				
Car oil	133,366	.21	28,006.86	
Less credit for empty barrels			2,668.00	25,338.86
				63,987.67

GUARANTEED COST.

Locomotive mileage	15,643,324 at	1.60	25,029.32	
Pass. car "	26,000,617	.20	5,200.13	
Freight-car "	214,577,748	.085	18,239.11	48,468.56
				15,519.11
Excess cost				24
Per cent of excess				

Settlement file No.
Record No. 3, page No. 239.
Claim book, page No. 92.

Statement of operations for year ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	39,941	$0.51	$20,369.91	
Engine oil	47,278½	.31	14,656.22	
Car oil	30,367½	.21	6,377.21	
			41,403.34	
Less credit for empty barrels			2,352.00	$39,051.34
Passenger-car service:				
Car oil	19,676½	.21	4,132.07	
Engine oil	21	.31	6.63	
			4,138.70	
Less credit for empty barrels			393.00	3,745.70
Freight-car service	98,404½	.21	20,665.00	
Engine oil	191½	.31	59.48	
			20,724.48	
Less credit for empty barrels			1,973.00	18,751.48
				61,548.52

GUARANTEED COST.

Locomotive mileage	15,114,136 at	1.60	24,182.62	
Pass. car "	27,322,573	.20	5,464.52	
Freight-car "	206,127,331	.085	17,520.82	47,167.96
				14,380.56
Excess cost				23
Per cent of excess				

Settlement file No.
Record No. 4, page No. 167.
Claim book, page No. 92.

PETITIONER'S EXHIBIT 434—Continued.

GREAT NORTHERN RAILWAY SYSTEM—Continued.

Statement of operations for year ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	48,330	$0.51	$24,662.78	
Engine oil	72,976½	.31	22,622.71	
Car oil	19,964½	.21	4,192.60	
				$51,478.09
Passenger-car service:				
Car oil	20,353½	.21	.....	4,274.23
Freight-car service:				
Car oil	105,755½	.21	.....	22,208.65
				77,961.02
Adjustment account corrections			95.25	
Credit for empty oil barrels			5,347.00	
				5,442.25
				73,518.77

GUARANTEED COST.

Locomotive mileage	16,423,829 at	1.60	26,278.13	
Pass. car "	30,351,847	.20	6,070.37	
Freight-car "	255,737,156	.085	21,737.66	
				54,086.16
Excess cost				18,432.61
Per cent of excess				25

Settlement file No. —.
Record No. 4, page No. 167.
Claim book, page No. 92.

Statement of operations for year ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	57,583½	$0.51	$29,367.77	
Engine oil	81,241½	.31	25,184.98	
Car oil	30,902½	.21	6,489.44	
Arctic cup grease	53,118½	.....	2,661.34	
				$63,703.53
Passenger-car service:				
Car oil	19,916½	.21	4,182.51	
Engine oil	117½	.31	36.31	
				4,218.82
Freight-car service:				
Car oil	106,087½	.21	22,278.30	
Engine oil	92	.31	28.52	
				22,306.82
				90,229.17
Adjustment account corrections in acct			288.68	
Credit for empty barrels			5,917.00	
				6,205.68
				84,023.49

GUARANTEED COST.

Locomotive mileage	18,728,103 at	2.35	44,011.04	
Pass. car "	36,062,504	.20	7,212.50	
Freight-car "	286,709,652	.085	24,370.32	
				75,593.86
Excess cost				8,429.63
Per cent of excess				10

Settlement file No. —.
Record No. 5, page No. 90.
Claim book, page No. 92.

PETITIONER'S EXHIBIT 434—Continued.

GREAT NORTHERN RAILWAY SYSTEM—Continued.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	42,125½	$0.51	$21,484.20	
Engine oil	71,365½	.31	22,123.19	
Car oil	35,029½	.21	7,356.22	
Arctic cup grease	62,075½	.....	3,250.21	
Grease	424	.....	32.56	
				$54,246.38
Passenger-car service:				
Engine oil	132½	.31	111.11	
Valve oil	2½	.51	1.27	
Car oil	24,861½	.21	5,220.89	
Grease	91½	.....	19.76	
				5,353.03
Freight-car service:				
Car oil	104,715	.21	21,900.15	
Engine oil	304½	.31	94.39	
				22,084.54
				81,683.95
Adjustment and credit for empty barrels				5,137.59
				76,546.36

GUARANTEED COST.

Locomotive mileage	18,665,570 at	2.35	43,864.09	
Pass. car "	39,983,640	.20	7,996.73	
Freight-car "	267,672,132	.085	22,752.13	
				74,612.95
				1,933.41
Excess cost				2½
Per cent of excess				

Settlement file No. —.
Record No. 5, page No. 99.
Claim book, page No. 92.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	50,582	$0.51	$25,796.82	
Engine oil	74,761⅝	.31	23,176.05	
Car oil	37,864½	.21	7,951.60	
Cup grease	34,042½	.03½	1,276.58	
Rod cup grease	33,594½	.075	2,519.58	
Driving jour. comp	16,639½	.095	1,580.75	
Miscellaneous grease	3,628½	.....	209.79	
				$62,511.17
Overcharge on driving journal compound				285.00
				62,226.17
Passenger-car service:				
Car oil	26,664½	.21	5,599.60	5,599.60
Freight-car service:				
Car oil	131,402½	.21	27,594.57	
Engine oil	98	.31	30.38	
Grease	8	.....	.70	
				27,625.65
				95,451.42
Credit for empty barrels				6,427.00
				89,024.42

GUARANTEED COST.

Locomotive mileage	22,106,931 at	2.15	47,529.90	
Pass. car "	44,777,961	.13	5,821.14	
Freight-car "	361,254,221	.08	28,900.34	
				82,251.38
				6,773.04
Excess cost				7.6
Per cent of excess				

Settlement file No. —.
Record No. 5, page No. 278.
Claim book, page No. 92.

PETITIONER'S EXHIBIT 435.

C. H. V. & T. (HOCKING VALLEY).

Statement of operations for year ended Dec. 31st, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,388¼	$0.48	$1,146.36	
Engine oil	7,151	.28	2,002.28	
Car oil	2,301	.18	414.18	
				$3,562.82
Passenger-car service:				
Car oil	1,746¼	.18	.....	314.21
Freight-car service:				
Car oil	16,457	.18	.....	2,962.26
				6,839.29

GUARANTEED COST.

Locomotive mileage	2,387,300 at	1.65	3,939.15	
Pass. car "	2,747,145 at	.07968	218.89	
Freight-car "	33,115,001 at	.07968	2,638.60	
				6,796.64
Excess cost				42.35

Settlement file No. —.
Record No. 2, page No. 35.
Claim book, page No. —.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,768	$0.48	$1,328.64	
Engine oil	7,284¾	.28	2,039.70	
Car oil	2,394½	.18	431.01	
				$3,799.35
Passenger-car service:				
Car oil	1,701½	.18	.....	306.27
Freight-car service:				
Car oil	12,317½	.18	.....	2,217.11
				6,322.73

GUARANTEED COST.

Locomotive mileage	2,399,694 at	1.65	3,959.50	
Pass. car "	2,712,522 at	.07968	216.13	
Freight-car & tender "	36,829,734 at	.07968	2,934.59	
				7,110.22
Excess cost				
Per cent of excess				

Settlement file No. —.
Record No. 2, page 236.
Claim book, page No. —.

Statement of operations for January and February, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	546¾	$0.48	$262.44	
Engine oil	1,359½	.28	380.76	
Car oil	360	.18	64.80	
				$708.00
Passenger-car service: Car oil	2,568	.18	.....	462.24
Freight-car service: Car oil				1,170.24

GUARANTEED COST.

Locomotive mileage	429,598 at	1.65	708.84	
Pass. car "	6,959,071 at	.07968	554.50	
Frt. car & tender "				1,263.34
Excess cost				
Per cent of excess				

Settlement file No. —.
Record No. 3, page No. 131.
Claim book, page No. —.

PETITIONER'S EXHIBIT 435—Continued.

HOCKING VALLEY RAILWAY.

Statement of operations for year ended 2/28/1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,101½	$0.48	$1,968.72	
Engine oil	9,880½	.28	2,768.22	
Car oil	2,797½	.18	503.55	$5,240.49
Passenger-car service:				
Car oil	1,646½	.18		296.37
Freight-car service:				
Car oil	14,458½	.18		2,602.53
				8,139.39

GUARANTEED COST.

Locomotive mileage	3,003,167 at	1.65	4,955.23	
Pass. car "	2,731,861 at	.07968	217.67	
Frt. car & tender "	49,441,305 at	.07968	3,939.48	9,112.38
Excess cost				
Per cent of excess				

Settlement file No. —.
Record No. 3, page No. 142.
Claim book, page No. —.

Statement of operations for year ended 2/28/1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,184	$0.48	$2,488.32	
Engine oil	10,400½	.28	2,912.14	
Car oil	3,965½	.18	713.79	$6,114.25
Passenger-car service:				
Coach oil	150½	.33	49.67	
Car oil	1,630	.18	293.40	343.07
Freight-car service:				
Car oil	20,475½	.18		3,685.59
				10,142.91

GUARANTEED COST.

Locomotive mileage	3,263,730 at	1.65	5,385.15	
Pass. car "	2,840,526 at	.07968	221.47	
Frt. car & tender "	56,357,693 at	.07968	4,490.49	10,097.11
Excess cost				45.80
Per cent of excess				

Settlement file No. —.
Record No. 4, page No. 141.
Claim book, page No. —.

Statement of operations for 13 months ended 3/31/02.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,730	$0.48	$3,230.40	
Engine oil	11,770	.28	3,295.60	
Car oil	5,212	.18	938.16	$7,464.16
Passenger-car service:				
Coach oil	1,764¾	.33	582.37	
Car oil	217	.18	39.06	621.43
Freight-car service:				
Car oil	24,142	.18		4,345.56
				12,431.15

GUARANTEED COST.

Locomotive mileage	3,722,803 at	1.75	6,514.91	
Pass. car "	2,742,770 at	.10	274.28	
Frt. car & tender "	63,169,411 at	.10	6,317.94	13,107.13
Excess cost				
Per cent of excess				

Settlement file No. —.
Record No. 4, page No. 141.
Claim book, page No. —.

PETITIONER'S EXHIBIT 435—Continued.

HOCKING VALLEY RAILWAY—Continued.

Statement of operations for 12 months ended 3/31/03.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,331	$0.48	$3,998.88	
Engine oil	13,834½	.28	3,873.73	
Car oil	5,400½	.18	972.09	
				$8,844.70
Passenger-car service and freight-car service:				
Coach oil	1,052½	.33	347.33	
Car oil	23,361	.18	4,204.98	
				4,552.31
				13,397.01

GUARANTEED COST.

Locomotive mileage	4,005,917 at	1.75	7,010.35	
Pass. car " / Frt. car & tender "	67,735,140 at	.10	6,773.51	
				13,783.86
Excess cost				
Per cent of excess				

Settlement file No. —.
Record No. 5, page No. 38.
Claim book, page No. —.

Statement of operations for 12 months ended 3/31/04.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,960.208	$0.50	$4,480.07	
Engine oil	13,828½	.30	4,148.42	
Car oil	5,484	.18	987.11	
			9,615.60	
E. O. B.			455.76	
				$9,159.84
Passenger-car service and freight-car service:				
Coach oil	1,225½	.33	404.41	
Car oil	28,591½	.18	5,147.47	
				5,551.88
				14,711.72

GUARANTEED COST.

Locomotive mileage	4,070,025	at	1.75	7,122.54
Pass. car " / Frt. car & tender "	69,758,650	at	.10	6,975.87
				14,098.41
Excess cost				613.31
Per cent of excess				4

Settlement file No. —.
Record No. 5, page No. 38.
Claim book, page No. —.

Statement of operations for year ended April 1st, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,701½	$0.48	$3,696.66	
Engine oil	13,292½	.28	3,721.80	
				$7,418.46
Passenger-car service:				
Coach oil	1,555	.33	513.15	
Car oil	386½	.18	69.57	
				582.72
Freight-car service:				
Car oil	34,041½	.18		6,127.48
				14,128.66

PETITIONER'S EXHIBIT 435—Continued.

HOCKING VALLEY RAILWAY—Continued.

Statement of operations for year ended April 1st, 1905—Continued.

GUARANTEED COST.

	Gallons.		Price.	Value.	
Locomotive mileage	3,901,444	at	$1.75	$6,827.53	
Pass. car "	3,079,991		.10	308.00	
Freight-car "	61,915,398		.10	6,191.53	
					$13,327.06
					801.60
Excess cost					6
Per cent of excess					

Settlement file No. 336.
Record No. 5, page No. 232.
Claim book, page No. 219.

Statement of operations for year ended March 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,613½	$0.48	$3,654.48	
Engine oil	14,085½	.28	3,943.98	
Car oil	6,857½	.18	1,234.33	$8,832.79
Passenger-car service:				
Coach oil	1,881	.33	620.73	
Car oil	373½	.18	67.23	687.96
Freight-car service:				
Car oil	31,560½	.18		5,681.97
				15,202.72

GUARANTEED COST.

Locomotive mileage	4,151,123	at	2.15	8,924.91	
Pass. car "	3,240,647	at	.10	324.06	
Frt. car & tender "	66,854,868	at	.10	6,685.49	15,934.46
Excess cost					
Per cent of excess					

Settlement file No. —.
Record No. 5, page No. 232.
Claim book, page No. 336.

Statement of operations for year ended March 31, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,375½	$0.48	$3,538.38	
Engine oil	14,013½	.28	3,923.85	
Car oil	7,494½	.18	1,349.06	$8,811.29
Passenger-car service:				
Coach oil	1,891	.33	624.03	
Car oil	368½	.18	69.50	693.53
Freight-car service:				
Car oil	36,617½	.18		6,591.20
				16,096.02

GUARANTEED COST.

Locomotive mileage	4,150,175	at	2.15	8,922.88	
Pass. car "	3,242,966	at	.10	324.30	
Frt. & tender "	61,196,095	at	.10	6,119.61	15,366.79
					729.23
Excess cost					4
Per cent of excess					

Settlement file No. 197.
Record No. 6, page No. 163.
Claim book, page No. 219.

PETITIONER'S EXHIBIT 436.

ILLINOIS CENTRAL RAILWAY.

Statement of operations for 11 months ended June 30, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	31,683	$0.50	$15,841.93	
Engine oil	73,035	.28	20,450.04	
Car oil	16,731	.18	3,011.72	
				[illegible]
Passenger-car service:				
Car oil	34,365	.18	6,183.79	
Other lubricants	685		227.44	
				6,411.2
Freight-car service:				
Car oil	185,090	.18	33,316.24	
Other lubricants	2,167		675.99	
				[illegible]
				[illegible]
Less credit for empty oil barrels				[illegible]
				79,653.15

GUARANTEED COST.

Locomotive mileage	24,176,682	at 1.8067	43,680.01	
Pass. car "	34,270,841	.3546	12,152.44	
Freight-car "	272,291,871	.1036	28,209.44	
				84,041.9

Settlement file No. —.
Record No. 1, page No. 280.
Claim book, page No. 135.

Statement of operations for 12 months ended July 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	42,167	$0.50	$21,083.81	
Engine oil	100,184	.28	28,046.62	
Car oil	19,469	.18	3,414.44	
				852,544.7
Passenger-car service:				
Car oil	40,493	.18	7,288.78	
Other lubricants	835		269.67	
				7,558.6
Freight-car service:				
Car oil	209,751	.18	37,755.18	
Other lubricants	2,059		625.98	
				[illegible]
				[illegible]
Less credit for empty barrels				[illegible]
				97,041.6

GUARANTEED COST.

Locomotive mileage	30,834,668	at 1.8067	55,708.99	
Pass. car "	43,339,510	.25	10,834.88	
Freight-car "	340,379,742	.1036	34,963.34	
				101,507.2

Settlement file No. —.
Record No. 2, page No. 112.
Claim book, page No. 135.

PETITIONER'S EXHIBIT 436—Continued.

ILLINOIS CENTRAL RAILWAY—Continued.

Statement of operations for 12 months ended July 31, 1899

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	41,858½	$0.50	$20,929.31	
Engine oil	96,083½	.28	26,903.33	
Car oil	18,701½	.18	3,730.76	
				$51,563.40
Passenger-car service:				
Car oil	31,808½	.18	5,725.53	
Other lubricants	251½		58.50	
				5,784.03
Freight-car service:				
Car oil	158,263	.18	28,485.44	
Other lubricants	1,907½		448.19	
				29,933.63
				87,281.06
Less credit for empty oil barrels				837.00
				86,444.06

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	29,829,769	at $1.8067	$53,893.44	
Pass. car "	41,618,575	.25	10,404.64	
Freight-car "	320,884,804	.1036	33,243.66	
				$97,541.74

Settlement file No. —.
Record No. 3, page No. 10.
Claim book, page No. 135.

Statement of operations for 12 months ended July 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	57,158½	$0.50	$28,579.31	
Engine oil	130,896½	.28	33,844.12	
Car oil	1,514½	.18	272.61	
Other lubricants	15,779½		3,237.60	
				$65,933.64
Passenger-car service:				
Car oil	43,694½	.18	7,863.12	
Other lubricants	234½		47.25	
				7,910.37
Freight-car service:				
Car oil	169,095½	.18	30,437.22	
Other lubricants	5,441½		1,095.25	
				31,532.47
				105,376.48
Less credit for empty barrels				1,143.00
				104,233.48

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	34,339,636	at 1.8067	62,041.42	
Pass. car "	46,163,461	.25	11,540.87	
Freight-car "	372,267,301	.1036	38,566.89	
				111,149.18

Settlement file No. —.
Record No. 3, page No. 240.
Claim book, page No. 135.

PETITIONER'S EXHIBIT 436—Continued.

ILLINOIS CENTRAL RAILWAY—Continued.

Statement of operations for year ended July 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	59,179½	$0.50	$29,590.45	
Engine oil	133,009½	.28	37,254.61	
Car oil	19,725½	.18	3,550.66	
				$70,395.72
Passenger-car service:				
Car oil	50,371¼	.18		9,066.98
Freight-car service:				
Car oil	161,400	.18	29,072.70	
Other lubricants	1,829½		530.69	
				29,603.39
				109,066.09
Less credit for empty barrels				1,184.00
				107,882.09

GUARANTEED COST.

Locomotive mileage	37,590,557	at 1.6722	62,858.93	
Pass. car "	49,909,711	.25	12,477.43	
Freight-car "	406,832,709	.1036	42,147.87	
				117,484.23

Settlement file No. —.
Record No. 4, page No. 124.
Claim book, page No. 135.

Statement of operations for year ended July 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	58,991½	$0.50	$29,495.94	
Engine oil	135,870½	.28	38,043.83	
Car oil	34,438½	.18	6,199.01	
				$73,738.78
Passenger-car service:				
Car oil	49,924½	.18		8,986.16
Freight-car service:				
Car oil	167,782½	.18		30,100.69
				112,825.63
Less credit for empty barrels				1,180.00
				111,645.63

GUARANTEED COST.

Locomotive mileage	36,647,701	at 1.6722	61,282.29	
Pass. car "	52,255,032	.25	13,063.76	
Freight-car "	407,691,554	.1036	42,236.84	
				116,582.89

Settlement file No. —.
Record No. 4, page No. 134.
Claim book, page No. 135.

Statement of operations for year ended July 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	74,600¾	$0.50	$37,300.44	
Engine oil	162,110	.28	45,390.77	
Car oil	45,658½	.18	8,218.45	
				$90,909.66
Less credit for empty barrels				1,492.00
				89,417.66
Passenger-car service:				
Car oil	54,825½	.18	9,868.57	9,868.57
Freight-car service:				
Car oil	212,583¾	.18	38,265.00	38,265.00
				137,551.23
Allowance account increase in equipment				9,727.53
				127,823.70

GUARANTEED COST.

Locomotive mileage	39,939,288	at 1.6722	66,786.45	
Pass. car "	55,221,325	.25	13,805.43	
Freight-car "	455,905,312	.1036	47,231.79	
				127,823.70

Settlement file No. 337.
Record No. 5, page No. 70.
Claim book, page No. 135.

PETITIONER'S EXHIBIT 436—Continued.

ILLINOIS CENTRAL RAILWAY—Continued.

Statement of operations for year ended July 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	65,686	$0.50	$32,843.03	
Engine oil	154,519½	.28	43,265.43	
Car oil	62,256	.18	11,206.24	
				$87,314.70
Passenger-car service:				
Car oil	54,131½	.18	.....	9,743.63
Freight-car service:				
Car oil	211,891½	.18	.....	38,156.65
				135,214.98
Less credit for empty barrels				9,660.00
				125,554.98

GUARANTEED COST.

Locomotive mileage	40,324,937 at	1.6722	67,431.36	
Pass. car "	56,965,710	.25	14,241.43	
Freight-car "	460,008,357	.1036	47,656.87	
				129,329.66

Settlement file No. 337.
Record No. 5, page No. 70.
Claim book, page No. 135.

Statement of operations for year ended July 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	58,705½	$0.50	$29,382.95	
Engine oil	133,686½	.28	37,434.92	
Car oil	62,333½	.18	11,220.04	
Rod cup grease	65,766	.075	4,932.45	
				$82,970.36
Less credit for empty barrels				1,175.36
				81,795.00
Passenger-car service:				
Car oil	45,610½	.18	.....	8,209.87
Freight-car service:				
Car oil	198,814½	.18	.....	35,786.62
				125,791.49

GUARANTEED COST.

Locomotive mileage	38,734,763 at	1.6722	64,772.27	
Pass. car "	60,484,976	.25	15,121.24	
Freight-car "	461,256,653	.1036	47,786.19	
				127,679.70

Settlement file No. 337.
Record No. 5, page No. 286.
Claim book, page No. 135.

Statement of operations for year ended July 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	59,910½	$0.50	$29,955.07	
Engine oil	116,930½	.28	32,740.42	
Car oil	63,298½	.18	11,393.74	
R. C. G	77,226½	.073	5,791.98	
D. J. C	6,469 #	.095	614.55	
				$80,495.77
Less credit for empty barrels				1,198.20
				79,297.57
Passenger-car service:				
Car oil	46,121½	.18	.....	8,301.94
Freight-car service:				
Car oil	195,356½	.18	.....	35,164.15
				122,763.66

GUARANTEED COST.

Locomotive mileage	39,367,444 at	2.20	86,608.38	
Pass. car "	60,109,300	.15	9,016.39	
Freight-car "	487,695,278	.09	43,892.58	
				139,517.35

Settlement file No. —.
Record No. 6, page No. 80.
Claim book, page No. 135.

PETITIONER'S EXHIBIT 437.

KANSAS CITY, PITTSBURG & GULF R. R. (NOW K. C. SOUTHERN).

Statement of operations for year ended May 30th, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,874½	$0.52	$1,494.61	
Engine oil	5,097	.32	1,631.04	
Car oil	858½	.22	188.87	
Other valve oil	374½	.40	149.80	
Other lubricants			45.12	
			3,509.44	
Less credit for empty oil barrels			73.16	
				3,436.28
Passenger-car service:				
Car oil	1,732½	.22	381.07	
Other car oil	317¼	.09	28.57	
Other engine	312	.22	68.64	
Other lubricants			17.47	
			495.75	
Less credit for E. O. B			13.69	
				482.06
Freight-car service:				
Car oil	6,354½	.22	1,398.07	
H. B. C	142½	.32	45.56	
Other car	224	.12	26.88	
Other lubricants			52.24	
			1,522.75	
Less credit for E. O. B			57.15	
				1,465.60
				5,383.94

GUARANTEED COST.

Locomotive mileage	1,228,001 at	2.00	2,456.00	
Pass. car "	1,758,420 at	.15	263.73	
Freight-car "	9,245,890 at	.15	1,386.88	
				4,106.61
Excess cost				1,277.33
Percentage of excess				2

Record No. 1, page 228.
Claim book, page 54.

KANSAS CITY, PITTSBURG & GULF R. R.

Statement of operations for year ended May 30th, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,206½	$0.52	$4,266.89	
Engine oil	15,365½	.32	4,917.12	
Car oil	1,017½	.22	223.66	
Grease	145#	.04	5.80	
			9,413.47	
Less credit for empty barrels			353.30	
				$9,060.17
Passenger-car service:				
Car oil	4,760½	.22	1,047.31	
Grease	1,237#	.04	49.48	
			1,096.79	
Less credit for E. O. B			42.75	
				1,054.04
Freight-car service:				
Car oil	30,019½	.22	4,394.32	
Grease	6,132	.04	245.28	
			4,639.60	
Less credit for E. O. B			180.00	
				4,459.60
Total actual cost				14,573.81

PETITIONER'S EXHIBIT 437—Continued.

KANSAS CITY, PITTSBURG & GULF R. R.—Continued.

Statement of operations for year ended May 30th, 1898—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	3,154,339 at	$1.95	$6,150.96	
Pass. car "	3,136,181 at	.14	439.07	
Freight-car "	32,633,720 at	.14	4,568.72	
				$11,158.75
				3,415.06
Excess cost				23
Percentage of excess				

Settlement file No. —.
Record No. 2, page 101.
Claim book, page 54.

Statement of operations for year ended May 30th, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	6,182½	$0.52	$3,215.17		
Engine oil	15,739½	.32	5,036.60		
Car oil	2,241½	.22	492.11		
			8,743.88		
Credit, empty barrels and adjust't			236.34		$8,507.54
Passenger-car service:					
Car oil	5,224½	.22	1,149.42		
Credit, empty oil barrels			46.80		1,102.62
Freight-car service:					
Car oil	18,389½	.22	4,045.64		
Credit, empty oil barrels			165.60		3,880.04
Total actual cost					13,490.20

GUARANTEED COST.

Locomotive mileage	3,813,495 at	1.90	7,245.64	
Pass. car "	4,455,876 at	.13	579.26	
Freight-car "	43,579,242 at	.13	5,665.30	13,490.20

Record No. 3, page 28.
Claim book, page 54.

Statement of operations for year ended May 30th, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	6,414½	$0.52	$3,335.43		
Engine oil	15,561½	.32	4,979.60		
Car oil	3,379	.22	743.38		
			9,058.41		
Credit, empty barrels and adjustment			282.00		$8,776.41
Passenger-car service:					
Car oil	4,756½	.22	1,046.38		
Credit, empty barrels			57.00		989.38
Freight-car service:					
Car oil	24,923½	.22	5,483.22		
Credit, empty barrels			298.80		5,184.42
Total actual cost					14,950.21

GUARANTEED COST.

Locomotive mileage	3,854,173 at	1.90	7,328.63	
Pass. car "	3,934,699 at	.11	432.83	
Freight-car "	43,540,533 at	.11	4,789.45	12,550.91
				2,399.36
Excess cost				10
Percentage of excess				

Record No. 3, page 181.
Claim book, page 54.

PETITIONER'S EXHIBIT 437—Continued.

KANSAS CITY, PITTSBURG & GULF R. R.—Continued.

Statement of operations for 13 months ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,141¼	$0.52	$3,713.63	
Engine oil	17,592½	.30 .32	5,414.33	
Car oil	5,221¼	.32 & .20	1,128.79	
Grease			24.66	
			10,281.41	
Credit for empty barrels			199.55	
				$10,081.86
Passenger-car service:				
Car oil	3,823¼	.20 .22	829.07	
Credit for empty barrels			28.80	
				800.27
Freight-car service:				
Car oil	22,277¼	.20 .22	4,829.97	
Credit for empty barrels			168.30	
				4,661.67
Total actual cost				15,543.80

GUARANTEED COST.

Locomotive mileage	4,401,193 at	1.90	8,362.27	
Pass. car "	5,621,814 at	.11	618.40	
Freight-car "	49,197,670 at	.11	5,511.75	
				14,492.42
Excess cost				1,051.38
Percentage of excess				6

Record No. 4, page 130.
Claim book, page 54.

KANSAS CITY SOUTHERN R. R.

Statement of operations for 18 months ended December 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,456	$0.52	$6,477.02	
Engine oil	28,497½	.30	8,549.30	
Car oil	9,471¼	.20	1,894.30	
Rod cup grease	3,110.5	.0775	241.06	
			17,161.68	
Credit for empty barrels			240.75	
				$16,920.93
Passenger cars:				
Car oil	4,373¼	.20	.....	874.64
Freight-car service:				
Car oil	25,485½	.20	.....	5,097.04
Total actual cost				22,892.61

GUARANTEED COST.

Locomotive mileage	7,185,485 at	1.90	13,642.42	
Pass. car "	8,250,379 at	.11	907.54	
Freight-car "	71,199,546 at	.11	7,831.95	
				22,381.91
Excess cost				510.70
Percentage of excess				2

Record No. 4 & 5, pages 130 and 63.
Claim book, page 54.

PETITIONER'S EXHIBIT 437—Continued.

KANSAS CITY SOUTHERN R. R.—Continued.

Statement of operations for year ended December 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	13,358½	$0.52	$6,936.08		
Engine oil	23,685½	.30	7,105.52		
Car oil	15,038½	.20	3,007.66		
Rod cup grease	5,790½	.0775	448.74		
Black oil	565	.09	50.85		
			17,348.85		
Empty barrels and adjustment			300.22		$17,248.63
Passenger-car service:					
Car oil	3,373½	.20	674.64		
Other lubricants			1.59		676.23
Freight-car service:					
Car oil	16,472½	.20	3,294.55		
Other lubricants			30.00		3,324.55
Total actual cost					21,249.41

GUARANTEED COST.

Locomotive mileage	5,275,355	at	2.25	11,869.55	
Pass. car "	5,561,940	at	.08	444.96	
Freight-car "	55,654,302	at	.08	4,452.34	
					16,766.85
Excess cost					4,482.56
Percentage of excess					21

Record No. 5, page 63.
Claim book, page 54.

Statement of operations for year ended December 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.			
Locomotives:						
Valve oil	11,280½	$0.52	$5,869.66			
Engine oil	22,446½	.30	6,733.84			
Car oil	14,777½	.20	2,955.47			
R. C. grease	7,194½	.0775	580.55		$16,139.52	
Passenger and freight car service:						
Car oil	20,491½	.20	4,098.35			
Engine oil	120	.30	36.00		4,134.35	
					20,273.87	
Less credit for empty barrels			157.50			
Less adjustment account overcharge on oil			137.77		295.27	
Total actual cost					19,978.60	$19,978.60

GUARANTEED COST.

Locomotive mileage	5,484,831	at	2.25	12,340.87	
Pass. & freight car mileage	65,858,444	at	.08	5,268.68	17,609.55
Excess cost					2,369.05
Percentage of excess					12

Settlement file No. 343.
Record No. 6, page 194.
Claim book, page 54.

PETITIONER'S EXHIBIT 437—Continued.

KANSAS CITY SOUTHERN R. R.—Continued.

Statement of operations for year ended December 31st, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,381½	$0.52	$5,398.43	
Engine oil	18,043½	.30	5,413.13	
Car oil	13,032½	.20	2,606.51	
R. C. grease	8,757#	.0775	678.74	
			14,096.81	
Less credit for empty barrels			219.00	
				$13,877.81
Passenger-car service:				
Car oil	2,953½	.20		590.63
Freight-car service:				
Car oil	15,295½	.20	3,059.08	
Engine oil	21	.30	6.30	
				3,065.38
Total actual cost				17,533.82

GUARANTEED COST.

Locomotive mileage	5,570,894	at	1.75	9,749.06	
Pass. car "	5,896,906	at	.13	766.60	
Freight-car "	62,700,437	at	.08	5,016.03	
					15,531.69
Excess cost					2,002.13
Per cent of excess					11

Settlement file No. 343.
Record No. 5, page 194.
Claim book, page 54.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,769½	$0.50	$5,884.88	
Engine oil	90,037	.30	2,711.16	
Car oil	23,377½	.20	4,675.47	
Rod cup grease	4,640	.62	2,876.81	
D. J. compound	129½	.78	101.00	
Other lubricants			42.37	
				16,291.69
Passenger-car service:				
Car oil	3,697	.20	739.40	
Other lubricants			1.88	
				741.28
Freight-car service:				
Car oil	20,475½	.20	4,095.11	
Other lubricants			32.53	
				4,127.64
Total actual cost				21,160.61

GUARANTEED COST.

Locomotive mileage	5,701,635	at	1.75	9,977.86	
Pass. car "	7,035,954	at	.13	914.67	
Freight-car "	67,442,065	at	.08	5,395.37	
					16,287.90
Excess cost					4,872.71
Percentage of excess					23

Settlement file No. 343.
Record No. 6, page 119.
Claim book, page 54.

PETITIONER'S EXHIBIT 438.

LAKE ERIE & WESTERN RAILWAY.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,021	$0.48	$3,370.08	
Car oil	18,350	.18	3,303.00	
				$6,673.08
Pass. & frt. car service:				
Car oil	32,813	.18		5,906.34
				12,580.42
Locomotive mileage	3,259,036			
Pass. & frt. "	43,106,265			No guaranty.

Record No. 2, page No. 25.
Claim book, page No. 180.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,514	$0.48	$3,126.72	
Car oil	17,805	.18	3,204.90	
				$6,351.62
Pass. & frt. car service:				
Car oil	31,257	.18		5,626.26
				11,977.88
Locomotive mileage	3,191,949			
Pass. & frt. "	39,554,349			No guaranty.

Record No. 2, page No. 25.
Claim book, page No. 180.

Statement of operations for year ended December 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,890	$0.48	$3,307.20	
Car oil	17,508	.18	3,080.44	
				$6,387.64
Pass. & frt. car service:				
Car oil	29,397	.18		5,291.10
				11,678.74
Locomotive mileage	3,009,187			
Pass. & frt. "	40,850,282			No guaranty.

Record No. 3, page No. 128.
Claim book, page No. 180.

Statement of operations for 10 months ended Oct. 31, 1900.

[No reports for November and December.]

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,200	$0.48	$3,456.00	
Car oil	17,631	.18	3,173.58	
				$6,629.58
Pass. & frt. car service:				
Car oil	23,824	.18	4,266.32	4,266.32
				10,895.90
Locomotive mileage	3,420,043			
Pass. & frt. "	40,269,082			No guaranty.

Record No. 4, page No. 56
Claim book, page No. 180.

No reports received for year 1901.

PETITIONER'S EXHIBIT 438—Continued.

LAKE ERIE & WESTERN RAILWAY—Continued.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,542½	$0.50	$3,771.13	
Engine oil	9,788½	.30	2,936.48	
Car oil	10,926	.18	1,966.68	
			8,414.29	
Empty barrel credit			86.00	
				$8,328.29
Passenger-car service:				
Car oil	5,701	.18	.....	1,026.18
Freight-car service:				
Car oil	18,814	.18	.....	3,386.52
				12,740.99

GUARANTEED COST.

Locomotive mileage	4,218,550	at 1.75	7,382.44	
Pass. car "	5,781,310	.24	1,387.51	
Freight-car "	40,067,610	.08	3,206.24	
				11,976.19
Excess cost				764.80
Per cent of excess				6

Record No. 4, page No. 56.
Claim book, page No. 180.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,819	$0.50	$4,409.50	
Engine oil	18,130	.30	5,439.00	
Car oil	4,534	.18	816.12	
			10,664.62	
Empty barrel credit			539.00	
				$10,125.62
Passenger-car service:				
Car oil	4,571	.18	822.78	
Engine oil	72	.30	21.60	
			844.38	
Empty barrel credit			1.50	
				842.88
Freight-car service:				
Car oil	17,234	.18	3,102.12	
Engine oil	192	.30	57.60	
			3,159.72	
Empty barrel credit			4.00	
				3,155.72
				14,124.22

GUARANTEED COST.

Locomotive mileage	4,262,606	at 1.75	7,459.66	
Pass. car "	6,061,625	.24	1,454.79	
Freight-car "	43,175,958	.08	3,454.08	
				12,368.53
Excess cost				1,755.69
Per cent of excess				12

Record No. 5, page No. 31.
Claim book, page No. 180.

PETITIONER'S EXHIBIT 438—Continued.

LAKE ERIE & WESTERN RAILWAY—Continued.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,396	$0.50	$4,198.00	
Engine oil	16,580	.30	4,974.00	
Car oil	7,887	.18	1,420.02	
Grease			388.08	
				$10,980.10
Passenger-car service.				
Car oil	4,488	.18	807.84	
Engine oil	21	.30	6.30	
				814.14
Freight-car service:				
Engine oil	182	.30	54.60	
Car oil	13,577	.18	2,443.86	
				2,498.46
				14,292.70
Credit for empty barrels			437.00	
Adjustment account annual statement			3.14	
				440.14
				13,852.56

GUARANTEED COST.

Locomotive mileage	4,150,062 at	2.00	8,300.12	
Pass. car "	5,400,803	.24	1,296.19	
Freight-car "	42,664,090	.08	3,413.13	
				13,009.44
				843.12
Excess cost				6
Per cent of excess				

Settlement file No. 349.
Record No. 5, page No. 31.
Claim book, page No. 180.

Statement of operations for year ended Dec. 31/05.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,557½	$0.48	$3,145.60	
Engine oil	13,841	.28	3,875.48	
Car oil	4,740½	.18	853.29	
Rod cup grease	4,052	.075	303.90	
Driv. jour. comp	4,370	.095	329.65	
				$8,507.92
Passenger-car service:				
Car oil	3,229	.18		581.22
Freight-car service:				
Car oil	11,574	.18	2,083.33	
Engine oil	148	.28	41.44	
				2,124.77
				10,213.91

GUARANTEED COST.

Locomotive mileage	4,018,248 at	2.00	8,036.50	
Pass. car "	5,434,002	.24	1,304.16	
Freight-car "	41,727,388	.08	3,338.19	
				12,678.85

Settlement file No. 349.
Record No. 6, page No. 33
Claim book, page No. 180.

PETITIONER'S EXHIBIT 438—Continued.

LAKE ERIE & WESTERN RAILWAY—Continued.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,136½	$0.50	$4,068.38	
Engine oil	14,594½	.30	4,378.29	
Car oil	5,552½	.18	999.41	
Rod cup grease	14,136	.075	1,060.21	
Driv. jour. comp	9,606	.095	912.58	
			11,418.87	
Empty barrel credit			455.00	
				$10,963.87
Passenger-car service:				
Car oil	2,440½	.18	.....	439.29
Freight-car service:				
Car oil	14,095½	.18	.....	2,537.19
				13,940.35

GUARANTEED COST.

Locomotive mileage	4,196,878 at	2.00	$8,393.76	
Pass. car "	5,623,415	.24	1,349.72	
Freight-car "	44,618,755	.08	3,567.88	
				13,311.36
Excess cost				629.99
Per cent of excess				5

Settlement file No. 349.
Record No. 6, page No. 33.
Claim book, page No. 180.

PETITIONER'S EXHIBIT 439.

LAKE SHORE & MICHIGAN SOUTHERN RAILWAY.

Years 1897-1898, no guaranty contract.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	28,396⅝	$0.50	$14,198.33	
Engine oil	63,477⅝	.30	19,043.27	
Spec. switch. eng. oil	11,641¼	.15	1,746.21	
			34,987.81	
Credit for empty barrels			2,071.00	$32,916.81
Passenger-car service:				
Special coach oil	36,392½	.32	11,645.52	
Car oil	2,492¼	.20	498.65	
			12,144.17	
Credit for empty barrels			777.00	11,367.17
Freight-car service:				
Car oil	153,212	.20	30,642.40	
Credit for empty barrels			3,064.00	27,578.40
				71,862.38

GUARANTEED COST.

Locomotive mileage	19,792,398 at	1.25	24,740.50	
Pass. car "	31,605,883	.30	9,481.73	
Frt. car "	288,413,673	.075	21,631.02	55,853.25
				16,009.13
Excess cost				22
Per cent of excess				

Record No. 3, page No. 90.
Claim book, page No. 114.

Statement of operations for 6 months ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,998¾	$0.48	$7,679.22	
Engine oil	34,003¾	.28	9,521.02	
Spec. switch. eng. oil	6,176¼	.13	802.94	$18,003.18
Passenger-car service:				
N. Y. C. coach oil	5,273½	.34	1,792.91	
Car oil	1,002	.18	180.31	
Special coach oil	9,130	.30	2,751.00	4,724.22
Freight-car service:				
Car oil	67,458½	.18	12,142.53	
Other lubricants	14,708	.20	2,941.60	15,084.13
				37,811.53

GUARANTEED COST.

Locomotive mileage	10,291,626 at	1.25	12,864.53	
Pass. car "	15,746,627	.30	4,724.28	
Freight-car "	156,406,704	.075	11,730.50	29,319.31
				8,492.22
Excess cost				22
Per cent of excess				

Record No. 3, page No. 295.
Claim book, page No. 114.

PETITIONER'S EXHIBIT 439—Continued.

LAKE SHORE & MICHIGAN SOUTHERN RAILWAY—Continued.

Statement of operations for year ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	33,855½	$0.48	$16,250.64	
Engine oil	71,084½	.28	19,903.76	
Spec. switch. eng. oil	17,863½	.13	2,322.25	
Car oil	256½	.18	46.19	
				$38,522.84
Passenger-car service:				
Special coach oil	14,559½	.30	4,367.85	
N. Y. C. coach oil	11,050½	.32	3,535.99	
Car oil	2,288½	.18	411.97	
				8,315.81
Freight-car service:				
Car oil	104,721½	.18	18,849.80	
N. Y. C. car oil	33,712	.....	6,068.16	
Other lubricants	106	.....	21.73	
				24,939.69
				71,778.34

GUARANTEED COST.

Locomotive mileage	20,504,293 at	1.50	30,756.44	
Pass. car "	34,630,083	.36	12,466.83	
Frt. car "	316,170,307	.09	28,455.33	
				71,678.60
Excess cost				99.74

Record No. 4, page No. 175.
Claim book, page No. 114.

Statement of operations for twelve months ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	36,696½	$0.48	$17,614.32	
Engine oil	83,152½	.28	23,282.59	
Spec. switch. eng. oil	25,353½	.13	4,563.56	
				$45,460.47
Passenger-car service:				
Special coach oil	18,677½	.30	5,603.17	
N. Y. C. coach oil	12,958½	.32	4,146.64	
				9,749.81
Freight-car service:				
Car oil	117,977½	.18	21,236.02	
N. Y. C. car oil	31,856½	.18	5,734.17	
				26,970.19
				82,180.47

GUARANTEED COST.

Locomotive mileage	20,667,976 at	2.00	41,335.95	
Pass. car "	39,501,279	.24	9,480.31	
Freight-car "	308,347,172	.08	24,667.77	
				75,484.03
Excess cost				6,696.44
Per cent of excess				8

Record No. 4, page No. 175.
Claim book, page No. 114.

PETITIONER'S EXHIBIT 439—Continued.

LAKE SHORE & MICHIGAN SOUTHERN RAILWAY—Continued.

Statement of operations for 12 months ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	44,836½	$0.48	$21,521.40	
Engine oil	87,169½	.28	24,407.56	
Car oil	52,095	.18	9,377.10	
Red cup grease	19,551½	.075	1,466.36	
				$56,772.42
Passenger-car service:				
Special coach oil	22,598½	.30	6,779.48	
N. Y. C. coach oil	14,129	.32	4,521.28	
				11,300.76
Freight-car service:				
Car oil	134,986½	.18	24,297.57	
N. Y. C. car oil	30,504	.18	5,490.72	
				29,788.29
				97,861.47

GUARANTEED COST.

Locomotive mileage	23,102,560	at	2.00	46,205.12	
Pas. car "	42,488,829		.24	10,197.32	
Freight-car "	330,999,738		.08	26,479.98	
					82,882.42
					14,979.05
Excess cost					15
Per cent of excess					

Record No. 5, page No. 79.
Claim book, page No. 114.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price	Value.	
Locomotive service:				
Valve oil	45,087½	$0.48	$21,642.18	
Engine oil	80,368½	.28	22,503.22	
Car oil	64,127½	.18	11,542.95	
R. C. G.	66,278½	.075	4,970.89	
D. J. C.	2,800½	.095	266.05	
				$60,925.29
Passenger-car service:				
Special coach oil	20,609½	.30	6,182.75	
N. Y. C. coach oil	16,754	.32	5,361.28	
Engine oil	51	.28	14.28	
				11,558.31
Freight-car service:				
Car oil	160,699½	.18	28,925.90	
Engine oil	1,208½	.28	338.43	
				29,264.33
				101,747.93

GUARANTEED COST.

Locomotive mileage	23,958,509	at	2.00	47,917.02	
Pas. car "	43,348,432		.24	10,403.62	
Freight-car "	347,221,608		.08	27,777.74	
					86,098.38
					15,649.55
Excess cost					15
Per cent of excess					

Record No. 5, page No. 79.
Claim book, page No. 114.

PETITIONER'S EXHIBIT 439—Continued.

LAKE SHORE & MICHIGAN SOUTHERN RAILWAY—Continued.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	46,082½	$0.48	$22,119.54	
Engine oil	67,840½	.28	18,995.34	
Car oil	59,749	.18	10,754.82	
Rod cup grease	80,554½	.075	6,041.61	
Driving jour. comp	36,106	.095	3,430.07	
				$61,341.38
Passenger-car service:				
Special coach oil	28,009½	.30	8,402.78	
N. Y. C. coach oil	13,880	.32	4,441.60	
Car oil	4,085	.18	735.30	
Engine oil	203	.28	56.84	
				13,636.52
Freight-car service:				
Car oil	153,339½	.18	27,601.16	
Other lubricants			274.36	
				27,875.52
				102,853.42

GUARANTEED COST.

Locomotive mileage	24,152,859 at	2.00	48,305.80	
Pass. car "	45,723,205	.24	10,973.57	
Freight-car "	350,053,721	.08	28,004.30	
				87,283.67
Excess cost				15,569.75
Per cent of excess				15

Settlement file No. 349.
Record No. 6, page No. 1.
Claim book, page No. 114.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	53,100½	$0.48	$25,488.42	
Engine oil	66,002½	.28	18,480.70	
Car oil	64,464½	.18	11,603.57	
Rod cup grease	82,109½	.075	6,158.21	
Driving journal	80,967½	.095	7,691.94	
				$69,422.84
Passenger-car service:				
Special coach oil	26,616½	.30	7,984.95	
N. Y. C. coach oil	2,995	.32½	958.40	
Car oil	1,252½	.18	225.50	
Rod cup grease	6	.075	.45	
				9,168.30
Freight-car service:				
Car oil	164,935½	.18	29,688.44	
Other lubricants			157.36	
				29,845.80
				108,437.00
Overcharge on rod cup grease				180.52
				108,257.0

GUARANTEED COST.

Locomotive mileage	27,033,486 at	2.00	54,066.97	
Pass. car "	50,051,475	.20	12,012.35	
Freight-car "	389,901,340	.08	31,192.11	
				97,271.0
Excess cost				10,985.9
Per cent of excess				10

Settlement file No. 349.
Record No. 6, page No. 1.
Claim book, page No. 114.

PETITIONER'S EXHIBIT 440.

LEHIGH VALLEY R. R.

Statement of operations for year ended April 30, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	32,174.5	$0.50	$16,087.25	
L. V. valve oil	4,453	.....	815.75	
Engine oil	82,951.5	.30	24,885.45	
L. V. engine oil	8,843.5	.....	1,425.57	
Car oil	7,749	.20	1,489.97	
L. V. car oil	3,336	.....	322.63	
Coach oil	26	.35	9.10	
			45,035.72	
Credit for empty barrels			2,452.02	$42,583.70
Passenger-car service:				
Coach oil	10,813	.35	3,784.55	
Car oil	991½	.20	198.38	
Valve oil	1	.50	.50	
L. V. car oil	1,753½	.....	257.78	
Engine	13½	.30	4.00	
			4,245.30	
Credit for empty barrels			227.75	4,017.55
Freight-car service:				
Car oil	53,406½	.20	10,681.25	
L. V. car oil	22,163½	.....	1,965.86	
Engine oil	19	.30	5.70	
Coach oil	457½	.35	160.08	
			12,812.80	
Credit for empty barrels			1,077.64	11,735.25
Total actual cost				58,336.05

GUARANTEED COST.

Locomotive mileage	22,071,359	at 1.3986	30,869.00	
Passenger-car mileage	21,563,388	.24786	5,344.70	
Freight-car ton-miles	2,950,340,231	.006444	19,013.29	
				55,226.99
				3,109.51
Excess cost				5
Percentage of excess				

Record No. 2, page 89.
Claim book, page 56.

Statement of operations for year ended April 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	34,422	$0.48	$16,522.56	
Engine oil	88,131⅛	.28	24,676.49	
Car oil	10,400	.18	1,873.62	
				$43,072.67
Passenger-car service:				
Coach oil	10,940½	.33	3,613.25	
Car oil	1,400½	.18	252.06	
Engine oil	41½	.28	11.62	
				3,876.92
Freight-car service:				
Car oil	73,307½	.18	13,195.35	
Other lubricants			202.05	
				13,397.40
				60,346.99
Credit account adjustment				312.23
Total actual cost				60,034.76

GUARANTEED COST.

Locomotive mileage	21,988,156	at	1.3986	30,752.63	
Pass. car mileage	20,518,631	at	.24786	5,085.75	
Freight-car ton-miles	3,308,934,486	at	.00644	21,309.56	
					57,147.94
					2,886.82
Excess cost					4.5
Percentage of excess					

Record No. 2, page 295.
Claim book, page 56.

PETITIONER'S EXHIBIT 440—Continued.

LEHIGH VALLEY R. R.—Continued.

Statement of operations for year ended April 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	38,258½	$0.48	$18,363.90	
Engine oil	100,819½	.28	28,229.39	
Car oil	10,272½	.18	1,849.07	
Coach oil	61	.33	20.13	
				$48,462.49
Passenger-car service:				
Coach oil	15,951	.33	5,263.83	
Car oil	248	.18	44.64	
Engine oil	45	.28	12.60	
Valve oil	4	.48	1.92	
				5,322.99
Freight-car service:				
Car oil	76,538½	.18	13,776.95	
Other lub's			31.88	
				13,808.83
				67,594.31
Adjustment				879.00
Total actual cost				66,715.31

GUARANTEED COST.

Locomotive mileage	22,685,289 at	1.3986	31,727.64	
Passenger-car mileage	22,282,921 at	.24786	5,523.04	
Freight-car ton-miles	3,696,004,392 at	.00644	23,817.05	
				61,067.73
Excess cost				5,647.58
Percentage of excess				9.5

Record No. 3, page 193.
Claim book, page 56.

Statement of operations for year ended April 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	38,289	$0.48	$18,378.72	
Engine oil	102,804½	.28	28,785.29	
Car oil	9,355½	.18	1,684.01	
Coach oil	55	.33	18.15	
				$48,866.17
Allowance account error in switch'g mileage				844.03
				48,022.14
Passenger-car service:				
Coach oil	14,009½	.33	4,642.95	
Car oil	446½	.18	80.32	
Engine oil	37½	.28	10.57	
				4,733.84
Freight-car service:				
Car oil	91,283½	.18	16,430.98	
Other lub's			48.13	
				16,479.11
Total actual cost				69,235.09

GUARANTEED COST.

Locomotive mileage	20,267,494 at	1.50	30,401.24	
Pass. car "	20,473,193 at	.25	5,118.30	
Freight-car "	269,240,708 at	.075	20,193.05	
				55,712.59
Excess cost				13,522.50
Percentage of excess				20

Record No. 4, page 145.
Claim book 56.

PETITIONER'S EXHIBIT 440—Continued.

LEHIGH VALLEY R. R.—Continued.

Statement of operations for year ended April 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	38,814½	$0.48	$18,630.78	
Engine oil	95,942½	.28	26,863.79	
Car oil	14,898½	.18	2,681.66	
Coach oil	36	.33	11.88	
				$48,188.11
Allowance account error in switch'g mileage				2,120.53
				46,067.58
Passenger-car service:				
Coach oil	19,643½	.33	6,482.35	
Car oil	429½	.18	77.38	
Engine oil	10	.28	2.80	
Valve oil	8	.48	3.84	
				6,566.37
Freight-car service:				
Car oil	99,451½	.18	16,641.20	
Other lub's			59.81	
				16,701.01
Total actual cost				69,334.96

GUARANTEED COST.

Locomotive mileage	19,086,938 at	1.50	28,630.44	
Pass. car "	21,160,560 at	.25	5,290.14	
Freight-car "	264,349,998 at	.075	19,826.25	
				53,746.83
				15,588.13
Excess cost				
Per cent of excess				22

Record No. 4, page 145.
Claim book, page 56.

Statement of operations for year ended April 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	35,254½	$0.48	$16,922.28	
Engine oil	74,169½	.28	20,767.49	
Car oil	26,642½	.18	4,795.64	
Coach oil	1,143	.33	377.19	
				$42,862.60
Allowance account increased equipment			2,240.16	
" acct error in switch'g mile'g			1,967.79	
				4,207.95
				38,654.65
Passenger-car service:				
Coach oil	21,181½	.33	6,989.93	
Car oil	573	.18	103.14	
Engine oil	20	.28	5.60	
Valve oil	25	.48	12.00	
			7,110.67	
Allowance account increased equip't			2,342.74	
				4,767.93
Freight-car service:				
Car oil	92,315	.18	16,616.73	
Other lub's			30.81	
				16,647.54
Total actual cost				60,070.12

GUARANTEED COST.

Locomotive mileage	18,167,825 at	1.50	27,251.74	
Pass. car "	19,820,164 at	.25	4,955.04	
Freight-car "	263,620,820 at	.075	19,771.56	
				51,978.34
				8,091.78
Excess cost				
Percentage of excess				12

Record No. 5, page 36.
Claim book, page 56.

PETITIONER'S EXHIBIT 440—Continued.

LEHIGH VALLEY R. R.—Continued.

Statement of operations for year ended April 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	38,912½	$0.48	$18,678.15	
Engine oil	60,530½	.28	16,948.51	
Car oil	51,727½	.18	9,311.38	
Grease	5,447	.....	401.70	
Coach oil	3,425½	.33	1,130.42	
			46,470.16	
Adjustment account incorrect mileage reported and increase in size and weight of equipment			12,134.24	
				$34,335.92
Passenger-car service:				
Coach oil	19,365½	.33	6,390.30	
Car oil	101½	.18	18.32	
Engine oil	372	.28	104.16	
Valve oil	9	.48	4.32	
				6,517.10
Freight-car service:				
Car oil	127,114½	.18	22,880.58	
Other lub's			84.84	
				22,965.42
				63,818.44

GUARANTEED COST.

Locomotive mileage	19,489,050 at	1.50	29,233.58	
Pass. car "	19,631,247 at	.25	4,907.81	
Freight-car "	289,027,294 at	.075	21,677.05	
				55,818.44
Excess cost				8,000.00
Percentage of excess				12

Settlement file 348.
Record No. 5, page 36.
Claim book, page 56.

Statement of operations for year ended April 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	40,255½	$0.48	$19,322.76	
Engine oil	66,837½	.28	18,714.57	
Car oil	49,979½	.18	8,996.33	
Coach oil	1,006	.33	331.98	
Rod cup grease	15,358½#	.075	1,278.66	
				$48,644.30
Passenger-car service:				
Coach oil	17,070½	.33	5,633.27	
Car oil	710½	.18	127.94	
Engine oil	110	.28	30.80	
Valve oil	1½	.48	.60	
				5,792.61
Freight-car service:				
Car oil	114,330½	.18	20,579.45	
Other lub's			111.34	
				20,690.79
Total actual cost				75,127.70

GUARANTEED COST.

Locomotive mileage	19,801,112 at	2.25	44,552.50	
Pass. car "	20,617,870 at	.30	6,185.36	
Freight-car "	297,232,277 at	.075	22,292.42	
				73,030.28
Excess cost				2,097.42
Percentage of excess				2.8

Settlement file No. 348.
Record No. 5, page 251.
Claim book, page 56.

PETITIONER'S EXHIBIT 440—Continued.

LEHIGH VALLEY R. R.—Continued.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	39,170½	$0.48	$18,801.93	
Engine oil	60,506½	.28	16,941.85	
Car oil	42,359½	.18	7,624.64	
Coach oil	422½	.33	139.52	
Grease	75,390½	.....	4,852.58	
				$48,360.52
Passenger-car service:				
Coach oil	16,792½	.33	5,541.45	
Other lub's			52.50	
				5,593.95
Freight-car service:				
Car oil	129,821½	.18	23,367.89	
Other lub's			22.84	
				23,390.73
Total actual cost				77,345.20

GUARANTEED COST.

Locomotive mileage	21,163,641	at	2.25	47,618.19	
Pass. car "	22,637,528	at	.30	6,791.26	
Freight-car "	317,602,516	at	.075	23,820.39	
					78,229.84

Settlement file No. 348.
Record No. 5, page 251.
Claim book, page 56.

Statement of operations for year ended June 30, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	40,317½	$0.48	$19,352.34	
Engine oil	57,089½	.28	15,985.16	
Car oil	44,304½	.18	7,974.76	
Lub'g comp'd	77,568½#	.....	6,434.19	
				$49,746.45
Passenger-car service:				
Coach oil	18,703½	.33	6,172.15	
Car oil	135½	.18	24.39	
Valve oil	1	.48	.48	
				6,197.02
Freight-car service:				
Car oil	114,192	.18	20,554.56	
Other lub's			32.22	
				20,586.78
Total actual cost				76,530.25

GUARANTEED COST.

Locomotive mileage	22,099,873	at	2.25	(*)49,724.71	
Pass. car mileage	23,704,642	at	.30	7,111.39	
Freight-car mileage	315,381,720	at	.075	23,653.63	
				80,489.73	
					626.49
Allowance account sliding scale on locomotive guaranty, excess cost					.08
Percentage of excess					

Settlement file No. 348.
Record No. 6, page 176.
Claim book, page 56.

PETITIONER'S EXHIBIT 441.

LONG ISLAND R. R.

Statement of operations for the year ended June 30th, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,118½	$0.48	$2,936.88	
Engine oil	25,312	.28	7,087.36	
H. B. C	4,230#	.03	126.90	
				$10,151.14
Passenger & freight car service:				
Car oil	8,215	.18		1,478.70
				11,629.84

GUARANTEED COST.

Locomotive mileage	4,882,609	at 1.80	8,788.70	
Pass. car " "	18,658,071	at .0782	1,459.06	
Frt. " "				
				10,247.76
				1,382.08
Adjustment a/c overcharge on lubs				23.10
				1,358.98
Excess cost				13
Per cent of excess				

Record No. 2, page 126.
Claim book, page 121.

Statement of operations for year ended June 30th, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,854½	$0.48	$3,290.04	
Engine oil	26,411¼	.28	7,395.15	
				$10,685.19
Passenger and freight car service:				
Car oil	8,314	.18	1,496.52	
Grease	3,649#	.03	109.47	
				1,605.99
				12,291.18

GUARANTEED COST.

Locomotive mileage	5,094,954	at 1.80	9,170.92	
Pass. car "	20,300,933	at .0782	1,587.53	
Freight-car "				
				10,758.45
Excess cost				1,532.73
Per cent of excess				13

Record No. 3, page 8.
Claim book, page 21.

Statement of operations for year ended June 30th, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,068½	$0.48	$3,295.32	
Engine oil	24,751¼	.28	6,930.32	
				$10,225.64
Passenger and freight car service:				
Car oil	9,025	.18	1,624.50	
H. B. C	3,079½#	.03	92.40	
				1,716.90
				11,942.54

GUARANTEED COST.

Locomotive mileage	4,814,629	at 1.80	8,666.33	
Pass. car "	19,508,915	at .0782	1,525.60	
Freight-car "				
				10,191.93
Excess cost				1,750.61
Per cent of excess				15

Record No. 3, page 217.
Claim book, page 21.

PETITIONER'S EXHIBIT 441—Continued.

LONG ISLAND R. R.—Continued.

Statement of operations for year ended June 30th, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,751¼	$0.48	$3,240.78	
Engine oil	25,436¼	.28	7,122.15	
				$10,362.93
Passenger and freight car service:				
Car oil	9,395¼	.18	1,691.19	
H. B. C	2,192¼#	.03	65.78	
				1,756.97
				12,119.90
Credit adjustment				179.00
				11,940.90

GUARANTEED COST.

Locomotive mileage	4,761,764	at	1.80	8,571.18	
Pass. car "	19,425,507	at	.0782	1,519.07	
Freight-car "					10,090.25
					1,850.65
Excess cost					15
Per cent of excess					

Record No. 4, page 123.
Claim book, page 21.

Statement of operations for year ended June 30th, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,739¼	$0.48	$3,814.78	
Engine oil	29,560	.28	8,276.80	
				$11,991.58
Passenger and freight car service:				
Car oil	10,566¼	.18	1,901.97	
H. B. C	3,053#	.03	91.59	
				1,993.56
				13,985.14
Adjustment				305.00
				13,680.14

GUARANTEED COST.

Locomotive mileage	5,046,639	at	1.80	9,083.95	
Pass. car mileage	20,806,805	at	.0782	1,627.09	
Freight car "					10,711.04
					2,969.10
Excess cost					20
Per cent of excess					

Record No. 4, page 123.
Claim book, page 21.

Statement of operations for the year ended June 30th, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	8,555¼	$0.48	$4,106.48		
Engine oil	32,571	.28	9,119.88		
					$13,226.34
Passenger and freight car service:					
Car oil	11,176	.18	2,011.77		
H. B. C	2,907#	.03	87.21		
					2,098.98
					15,325.32
				402.00	
E. O. B. adjustment for 1903				473.00	
Additional E. O. B. adjustment previous 5 years					875.00
					14,450.32

GUARANTEED COST.

Locomotive mileage	5,480,509	at	1.80	9,864.92	
Pass. car "	21,975,447	at	.0782	1,718.48	
Freight-car "					11,583.40
					2,866.92
Excess cost					20
Per cent of excess					

Record No. 5, page 74.
Claim book, page 21.

NOTE.—Oil invoiced at bulk prices but shipped in barrels, railroad company to return all barrels to oil company; any barrels not returned to be paid for by railroad company at $1.00 each. Above adjustment is to cover barrels not returned.

PETITIONER'S EXHIBIT 441—Continued.

LONG ISLAND R. R.—Continued.

Statement of operations for the year ended June 30th, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,053½	$0.48	$4,825.56	
Engine oil	34,471⅓	.28	9,652.09	
				$14,477.65
Passenger and freight car service:				
Car oil	13,332½	.18	2,399.85	
H. B. C	2,112⅔	.03	63.36	
				2,463.21
				16,940.86
Credit by adjustment				128.00
				16,812.86

GUARANTEED COST.

Locomotive mileage	5,850,855	at 2.00	11,701.71	
Pass. car " } Freight-car " }	234,226,617	at .0882	2,065.87	
				13,767.58
				3,045.28
Excess cost				18
Per cent of excess				

Settlement file No. 347.
Record No. 5, page 74.
Claim book, page 21.

Statement of operations for year ended June 30th, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,299½	$0.48	$4,943.82	
Engine oil	34,581	.28	9,682.80	
D. J. C	252⅔	.095	23.94	
				$14,650.56
Passenger and freight car service:				
Car oil	13,315⅓	.18	2,407.66	
H. B. C	1,685⅔	.03	50.64	
				2,458.30
				17,108.86
Credit adjustment				184.15
				16,924.90

GUARANTEED COST.

Locomotive mileage	5,778,452	at 2.00	11,556.90	
Pass. car " } Freight car " }	23,648,537	at .0882	2,085.80	
				13,642.70
				3,282.19
Excess cost				19
Per cent of excess				

Settlement file No. 347.
Record No. 5, page 292.
Claim book, page 21.

PETITIONER'S EXHIBIT 441—Continued.

LONG ISLAND R. R.—Continued.

Statement of operations for year ended June 30th, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,929½	$0.48	$5,726.28	
Engine oil	39,609½	.28	11,090.87	
Car oil	7½	.18	1.30	
D. J. C.	2,053½	.095	195.05	
H. B. C.	249	.03	7.47	$17,020.97
Passenger and freight car service:				
Car oil	13,027½	.18	2,344.94	
H. B. C.	1,823½	.03	54.71	2,399.65
				19,420.62
Credit E. O. B. adjustment				136.00
				19,284.62

GUARANTEED COST.

Locomotive mileage	5,953,538 at 2.00		11,907.08	
Pass. car "	24,330,509 at .0882		2,145.95	
Freight-car "				14,053.03
				5,231.59
Excess cost				27
Per cent of excess				

Settlement file No. 347.
Record No. 5, page 292.
Claim book, page 21.

Statement of operations for year ended June 30th, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,985	$0.48	$5,272.80	
Engine oil	29,687½	.28	8,312.40	
Car oil	9,552½	.18	1,719.48	
H. B. C.	490½	.03	14.71	
R. C. G.	344	.075	25.82	
D. J. C.	2,301	.095	218.63	$15,563.84
Passenger and freight car service:				
Car oil	12,598½	.18	2,267.66	
H. B. C.	988½	.03	29.64	2,297.30
				17,861.14
E. O. B. adjustment				230.00
				17,631.14

GUARANTEED COST.

Locomotive mileage	5,919,903 at 1.75		10,359.83	
Pass. car "	25,116,343 at .0882		2,215.26	
Freight-car "				12,575.09
				5,056.05
Excess cost				28
Per cent of excess				

Settlement file No. 347.
Record No. 6, page 205.
Claim book, page 21.

PETITIONER'S EXHIBIT 442.

LOUISVILLE & NASHVILLE RAILWAY.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Perf. valve oil	31,615½	$0.50	$15,807.56		
L. & N. " "	3,321½	.465	1,544.33		
Gal. engine oil	59,841½	.30	17,952.45		
L. & N. " "	7,594½	.125	926.57		
Gal. car oil	34,845½	.20	6,969.17		
L. & N. car oil	4,234½	.065	275.26		
H. B. C	5,495	.03	164.85		
Polar grease	2,580	.04	103.20		
Trumpet grease	482	.02	9.64		
			43,753.03		
Undercharge on lubricants			192.46		
			43,945.49		
Credit for empty barrels			2,850.45		
					$41,095.04
Passenger-car service:					
Gal. car oil	29,703½	.20	5,940.66		
L. & N. car oil	1,027½	.065	66.80		
Gal. engine oil	97½	.30	29.18		
L. & N. " "	5,346½	.125	632.24		
H. B. C	6,400	.03	192.00		
L. & N. grease	5,950	.04-.02	229.52		
			7,110.40		
Undercharge on lubricants			41.50		
			7,151.90		
Credit for empty oil barrels			649.34		
					6,502.56
Freight-car service:					
Gal. car oil	147,412½	.20	29,482.42		
L. & N. car oil	23,374½	.065	1,519.33		
L. & N. engine oil	356½	.125	43.51		
H. B. C	41,020	.03	1,230.60		
Trumpet grease	55,284	.02	1,105.68		
Polar grease	10,568	.04	422.72		
			33,804.26		
Undercharge on lubricants			215.35		
			34,019.61		
Credit for empty barrels			3,090.05		
					30,929.56
					77,527.16

GUARANTEED COST.

Locomotive mileage	20,636,970	at 1.69533	34,986.47	
Pass. car "	29,233,052	.329985	9,646.47	
Freight-car "	202,976,150	.09477	19,236.05	
				63,868.99
Excess cost				14,058.17
Per cent of excess				18

Record No. 2, page No. 34.
Claim book, page No. 55.

PETITIONER'S EXHIBIT 442—Continued.

LOUISVILLE & NASHVILLE RAILWAY—Continued.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	35,272½	$0.50	$17,636.13	
Engine oil	53,630½	.30	16,089 26	
Car oil	43,829	.20	8,765 80	
H. B. C	1,527	.03	45.81	
			42,537.00	
Credit for empty barrels			2,658.46	$39,878 54
Passenger-car service:				
Car oil	24,060½	.20	4,812.04	
H. B. C	12,587	.03	377.61	
Polar grease	265	.04	10.60	
Trumpet grease	110	.02	2.20	
			5,202 45	
Credit for empty barrels			513.60	4,688.85
Freight-car service:				
Galena car oil	93,800	.20	18,760.14	
L. & N. " "	27	.065	1.76	
H. B. C	41,097	.03	1,232.91	
Polar grease	881	.04	35.24	
Trumpet grease	473	.02	9.46	
			20,039.51	
Credit for empty barrels			1,982.68	18,056.83
				62,624.22

GUARANTEED COST.

Locomotive mileage	21,596,750	at 1.69533	36,613.62	
Pass. car "	30,750,884	.329985	10,147.33	
Freight-car "	220,398,328	.09477	20,887,15	67,648.10

Record No. 2, page No. 217.
Claim book, page No. 55.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	39,074½	$0.50	$19,537.08	
Engine oil	54,693½	.30	16,408.11	
Car oil	56,972½	.20	11,394.57	
H. B. C	3,665	.03	109.95	
			47,449.71	
Empty barrel credit			3,023.97	$44,425.74
Passenger-car service:				
Car oil	23,103½	.20	4,620.78	
H. B. C	10,639	.03	319.17	
			4,939.95	
Empty barrel credit			488.67	4,451.28
Freight-car service:				
Car oil	109,534½	.20	21,906.90	
H. B. C	12,908	.03	387.24	
			22,294.14	
Empty barrel credit			2,222.96	20,071.18
				68,948.20

GUARANTEED COST.

Locomotive mileage	23,078,864	at 1.69533	39,126.29	
Pass. car "	30,436,988	.329985	10 043 75	
Freight-car "	238,855,207	.09477	22,636.31	71,806.35

Record No. 3, page No. 91.
Claim book, page No. 55.

PETITIONER'S EXHIBIT 442—Continued.

LOUISVILLE & NASHVILLE RAILWAY—Continued.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	37,616	$0.50	$18,808.01	
Engine oil	50,463½	.30	15,138.96	
Car oil	56,613½	.20	11,322.71	
H. B. C.	4,806	.03	144.18	
			45,413.86	
Empty oil barrel credit			2,905.86	
				[illegible]
Passenger-car service:				
Spec. coach oil	4,125½	.35	1,443.69	
Car oil	16,983½	.20	3,396.66	
H. B. C.	12,898	.03	386.94	
			5,227.49	
Empty oil barrel credit			454.41	
				4,773.0
Freight-car service:				
Car oil	96,703½	.20	19,340.76	
H. B. C.	16,913	.03	507.39	
			19,848.15	
Empty oil barrel credit			1,976.36	
				17,871.79
				[illegible]

GUARANTEED COST.

Locomotive mileage	23,130,951	at 1.69533	39,214.59	
Pass. car "	30,638,221	.16	4,902.12	
Freight-car "	239,919,157	.09	21,592.72	
				[illegible]

Record No. 4, page No. 6.
Claim book, page No. 55.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	41,909½	$0.50	$20,954.56	
Engine oil	57,097½	.30	17,129.17	
Car oil	58,485½	.20	11,697.11	
H. B. C.	5,818	.03	174.54	
			49,955.38	
Empty barrel credit			3,164.38	
				[illegible]
Passenger-car service:				
Spec. coach oil	7,736½	.35	2,707.78	
Car oil	8,741½	.20	1,748.35	
H. B. C.	12,763	.03	382.89	
			4,839.02	
Empty barrel credit			361.47	
				4,477.5
Freight-car service:				
Car oil	102,579½	.20	20,515.82	
H. B. C.	17,438	.03	523.14	
			21,038.96	
E. O. B.			2,085.17	
				18,948.79
				70,213.34

GUARANTEED COST.

Locomotive mileage	24,836,186	at 1.69533	42,105.53	
Pass. car "	32,499,166	.16	5,199.87	
Freight-car "	259,997,395	.09	23,399.76	
				70,705.16

Record No. 4, page No. 6.
Claim book, page No. 55.

PETITIONER'S EXHIBIT 442—Continued.

LOUISVILLE & NASHVILLE RAILWAY—Continued.

Statement of operations for 14 months ended February 28, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	61,44[illegible]	$0.50	$30,723.07	
Engine oil	76,892½	.30	23,067.80	
Car oil	82,443½	.20	16,488.69	
H. B. C	6,641	.03	199.23	
			70,478.79	
Empty barrel credit			4,415.65	$66,063.14
Passenger-car service:				
Coach oil	7,771½	.35	2,720.02	
Car oil	11,178½	.20	2,235.76	
Grease	17,689	.03	527.67	
			5,483.45	
Empty barrel credit			379.00	5,004.45
Freight-car service:				
Car oil	156,895½	.20	31,379.11	
H. B. C	33,198	.03	995.94	
			32,375.05	
Empty barrel credit			3,137.91	29,237.14
				100,304.73
Adjustment				3,155.81
				97,148.92

GUARANTEED COST.

Locomotive mileage	31,903,100	at 1.69533	54,086.28	
Pass. car "	38,755,613	.16	6,200.90	
Freight-car "	329,086,784	.09	29,617.81	
				89,904.99
				7,243.93
Excess cost				
Per cent of excess				8

Record No. 4, page No. 249.
Claim book, page No. 55.

Statement of operations for year ended Feb. 28, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	61,444	$0.50	$30,722.00	
Engine oil	93,573	.30	28,071.90	
Car oil	69,765½	.20	13,953.10	
R. C. G	29,482	.....	2,232.04	
D. J. C	3,910	.095	371.45	
Cooling compound	505½	.04	22.62	
			75,373.11	
Credit for empty barrels, 224,782½ galls., at 2¢			4,495.65	$70,877.46
Passenger-car service:				
Coach oil	4,617½	.35	1,616.08	
Car oil	11,046½	.20	2,209.32	
Cooling compound	3,593	.04	143.72	
			3,969.12	
Less credit for empty barrels, 15,664 galls., at 2¢			313.28	3,655.84
Freight-car service:				
Car oil	131,335½	.20	26,267.17	
Cooling compound	1,160	.04	46.40	
Rod cup grease	716½	.075	53.74	
			26,367.31	
Credit for empty barrels, 132,052½ galls., at 2¢			2,641.05	23,726.26
				98,259.56

PETITIONER'S EXHIBIT 442—Continued.

LOUISVILLE & NASHVILLE RAILWAY—Continued.

Statement of operations for year ended Feb. 28, 1906—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	32,267,476	at $1.69533	$54,704.02	
Pass. car "	40,105,822	.16	6,416.93	
Freight-car "	310,634,670	.09	27,957.12	
				$89,078.07
Excess cost				9,181.69
Per cent of excess				9

Settlement file No. 351.
Record No. 6, page No. 55.
Claim book, page No. 55.

Statement of operations for year ended Feb. 28, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Perf. valve oil	68,962½	$0.50	$34,346.06	
N. Y. " "	354	.36	127.44	
Galena engine oil	64,728½	.30	19,418.44	
N. Y. " "	254	.20	50.80	
Galena car oil	106,171½	.20	21,234.33	
Other " "	49	.08	3.92	
Galena R. C. G	53,425½	.075	4,006.88	
" D. J. C	15,985½	.095	1,518.65	
" cool. comp	30	.04	1.20	
			80,707.74	
Credit for empty barrels			4,804.98	
				$75,902.76
Passenger-car service:				
Galena coach oil	3,033½	.35	1,061.81	
" car "	10,682½	.20	2,136.56	
" engine "	20	.30	6.00	
			3,204.39	
Credit for empty barrels			274.73	
				2,929.66
Freight-car service:				
Galena car oil	110,728½	.20	22,145.67	
" cool. comp	58	.04	2.32	
			22,147.99	
Credit for empty barrels			2,214.57	
				19,933.42
				98,765.84

GUARANTEED COST.

Locomotive mileage	35,424,938	at 1.69533	60,056.96	
Pass. car "	43,878,347	.16	7,020.54	
Freight-car "	335,771,244	.09	30,219.41	
				97,296.91
Excess cost				1,468.93
Per cent of excess				1.5

Record No. 6, page No. 55.
Claim book, page No. 55.

PETITIONER'S EXHIBIT 443.

MAINE CENTRAL RAILROAD.

Statement of operations for 12 months ended December 21, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,755½	$0.50	$2,377.71	
Engine oil	10,855	.30	3,256.41	
Other lubricants			959.23	
				$6,593.35
Passenger-car service:				
Car oil	6,654	.20	1,331.80	
" "	1,260.3	.22	266.75	
" "	511.8	.24	117.05	
" "			366.01	
Other lubricants				2,081.61
Freight-car service:				
Car oil	3,514	.20	702.80	
" "	672½	.22	148.17	
" "			955.32	
Other lubricants				1,806.09
				10,481.05

GUARANTEED COST.

Locomotive mileage	4,426,780	@ 1.84		8,145.27
				2,335.78
Excess cost				22
Per cent of excess				

Record No. 2, page No. 250.
Claim book, page No. 94.

Statement of operations for year ended Dec. 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,815½	$0.50	$4,407.94	
Engine oil	13,978½	.30	4,193.56	
Other lubricants			196.95	
				$8,798.45
Passenger-car service:				
Car oil	7,273	.20	1,454.60	
B. & M. car oil	2,492½	.22	548.29	
Other lubricants			188.09	
				2,190.98
Freight-car service:				
B. & M. car oil	381	.22	83.82	
Car oil	8,640	.20	1,728.00	
Other lubricants			448.04	
				2,259.86
				13,249.29

GUARANTEED COST.

Locomotive mileage	4,662,316	@ 1.84		8,578.66
				4,670.63
Excess cost				36
Per cent of excess				

Record No. 3, page No. 97.
Claim book, page No. 94.

PETITIONER'S EXHIBIT 443—Continued.

MAINE CENTRAL RAILROAD—Continued.

Statement of operations for year ended December 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,663½	$0.50	$4,831.96	
Engine oil	16,190¾	.30	4,857.12	
Car oil	20½	.20	4.10	
Greases	3,731	.....	341.73	
				$10,034.91
Passenger-car service:				
Car oil	7,157	.20	.....	1,431.40
Freight-car service:				
B. & M. car oil	457½	.22	100.65	
Car oil	7,690½	.20	1,538.10	
Greases	8,647	.....	518.82	
				2,157.57
				13,623.88

GUARANTEED COST.

	Gallons.	Price.	
Locomotive service:			
Locomotive service mileage	4,724,504	@ $1.90	$9,212.77
			4,411.11
Excess cost			
Per cent of excess			32

Record No. 4, page No. 91.
Claim book, page No. 94.

Statement of operations for year ended December 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Valve oil	9,779	$0.50	$4,889.52	
Engine oil	16,562½	.30	4,968.89	
Car oil	323¼	.20	64.73	
Greases	5,109	.....	550.60	
				$10,473.74
Passenger-car service:				
Car oil	6,870½	.20	.....	1,374.05
Freight-car service:				
Car oil	9,096½	.20	1,819.25	
B. & M. car oil	577½	.22	127.05	
Greases	10,500	.....	630.00	
				2,576.30
				14,424.09

GUARANTEED COST.

	Gallons.	Price.	
Locomotive mileage	4,907,704	@ 1.95	9,570.02
			4,854.07
Excess cost			
Per cent of excess			33

Record No. 4, page No. 91.
Claim book, page No. 94.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,700½	$0.50	$4,849.88	
Engine oil	13,758½	.30	4,127.56	
Car oil	4,515¼	.20	903.25	
Greases	4,724	.....	357.87	
				$10,238.56
Passenger-car service:				
Car oil	7,761¼	.20	1,552.35	
Grease	1,025	.06	61.50	
				1,613.85
Freight-car service:				
B. & M. car oil	487½	.22	107.25	
Car oil	9,816½	.20	1,763.25	
Grease	10,000	.06	600.00	
				2,470.50
				14,322.91

GUARANTEED COST.

Locomotive mileage	5,002,870	@ $2.25	11,256.45
			3,066.46
Excess cost			
Per cent of excess			21

Record No. 4, page No. 276.
Claim book, page No. 94.

PETITIONER'S EXHIBIT 443—Continued.

MAINE CENTRAL RAILROAD—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	12,830	$0.50	$6,414.99		
Engine oil	17,626½	.30	5,287.93		
Car oil	5,765½	.20	1,153.06		
Greases	6,982		548.20		$13,404.18
Passenger-car service:					
Car oil	9,260½	.20	1,852.03		
Grease	408	.06	24.48		1,876.51
Freight-car service:					
B. & M. car oil	555	.22	122.10		
Car oil	11,263½	.20	2,252.75		
Greases	11,542	.06	692.52		3,067.37
					18,348.06

GUARANTEED COST.

Locomotive mileage	5,125,157 @ $2.25		11,531.55
			6,816.51
Excess cost			31
Per cent of excess			

Record No. 4, page No. 276.
Claim book, page No. 94.

Statement of operations for year 1904.

Previously furnished.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	15,060½	$0.50	$7,530.19		
Engine oil	21,724½	.30	6,517.28		
Car oil	7,315½	.20	1,463.15		
Greases	11,816		841.61		$16,352.23
Passenger-car service:					
Car oil	8,082½	.20	1,616.43		
Greases	1,814		108.84		1,725.27
Freight-car service:					
B. & M. car oil	388½	.22	85.42		
Car oil	14,563	.20	2,912.60		
Greases	13,936	.06	836.16		3,834.18
					21,911.68

GUARANTEED COST.

Locomotive mileage	5,438,803 @ $2.25		12,237.47
			9,674.21
Excess cost			44
Per cent of excess			

Record No. 5, page No. 214.
Claim book, page No. 94.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	14,811½	$0.50	$7,405.69		
Engine oil	24,191½	.30	7,257.39		
Car oil	7,675½	.20	1,535.19		
Grease			925.49		$17,123.76
Passenger-car service:					
Car oil	6,554½	.20	1,310.93		
Grease	1,800	.06	108.00		1,418.93
Freight-car service:					
B. & M. car oil	844½	.22	185.79		
Car oil	12,673½	.20	2,534.77		
Greases	9,875	.06	592.50		3,313.06
					21,855.75

GUARANTEED COST.

Locomotive mileage	5,811,189 @ $2.25		13,075.16
			8,780.50
Excess cost			40
Per cent of excess			

Record No. 6, page No. 123.

PETITIONER'S EXHIBIT 444.

MICHIGAN CENTRAL RAILWAY.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	23,092½	$0.48	$11,138.37	
Engine oil	55,710	.28	15,742.25	
Car oil	35,301	.18	6,413.35	
Other lub's			3,460.03	
			36,754.00	
Adjustment overcharges and undercharges			522.03	
				$36,231.97
Passenger-car service:				
Coach oil	26,758½	.33	8,829.34	
Car oil	5,186	.18	933.48	
Other lub's			610.41	
			10,373.23	
Adjustment overcharges and undercharges			60.64	
				10,312.59
Freight-car service:				
Car oil	71,923½	.18	12,946.30	
" "	30,939½	.19	5,878.43	
Other lub's			1,453.26	
			20,277.99	
Adjustment overcharges and undercharges			99.97	
				20,377.96
				66,922.52

GUARANTEED COST.

Locomotive mileage	18,881,525 @	$1.1913	22,493.56	
Pass. car "	30,155,968	.210235	6,339.83	
Freight-car "	203,561,181	.07011	14,271.67	
				33,105.06
Excess cost				33,817.46
Per cent of excess				51

Record No. 4, page No. 282.
Claim book, page No. 181.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	30,965½	$0.48	$14,893.48	
Engine oil	248,228½	.28	13,657.09	
Car oil	64,108	.18	11,641.44	
Grease	19,583½	.075	1,472.42	
			41,664.53	
Adjustment account overcharges and undercharges			663.96	
				$41,000.57
Passenger-car service:				
Coach oil	22,627½	.33	7,467.09	
Car oil	1,457½	.19	276.98	
" "	5,077½	.18	914.00	
			8,658.07	
Adjustment account overcharges and undercharges			61.28	
				8,596.79
Freight-car service:				
Car oil	26,874½	.19	5,089.03	
" "	71,053	.18	12,789.54	
			17,878.57	
Adjustment account overcharge and undercharge			278.73	
				17,599.84
				67,257.10

GUARANTEED COST.

Locomotive mileage	20,266,806 @	$1.38	27,968.27	
Pass car "	31,747,448	.2434	17,727.33	
Freight-car "	226,739,253	.08118	18,547.27	
				54,242.87
Excess cost				13,014.23
Per cent of excess				11

Record No. 4, page No. 282.
Claim book, page No. 181.

PETITIONER'S EXHIBIT 444—Continued.

MICHIGAN CENTRAL RAILWAY—Continued.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	21,568½	$0.48	$10,353.00		
" "	8,312¼	.49	4,073.32		
Engine oil	26,643 7/8	.28	7,460.16		
" "	16,392½	.29	4,753.90		
Car oil	59,555¼	.18	10,719.94		
" "	12,889	.19	2,448.91		
Rod cup grease	22,367½	.075	1,675.91		
" " "	6,416	.08	513.28		
					$41,998.42
Passenger-car service:					
Coach oil	10,599	.33	3,497.67		
" "	7,166¼	.32	2,293.08		
Car oil	5,665¾	.18	1,019.83		
" "	1,198	.19	227.62		
					7,038.20
Freight-car service:					
Car oil	64,829½	.18	11,669.31		
" "	20,070½	.19	3,813.40		
					15,482.71
					64,519.33

GUARANTEED COST.

Locomotive mileage	19,897,444	@ 1.38	27,450.47		
Pass. car "	31,787,229	.2434	7,737.01		
Freight-car "	226,564,564	.08118	18,532.98		
					52,720.46
					10,798.87
Less adjustment of overcharges and undercharges					46.85
					10,752.02
Excess cost					17
Per cent of excess					

Settlement file No. 324.
Record No. 5, page No. 205.
Claim book, page No. 181.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	21,900 1/3	$0.48	$10,512.03		
" "	9,801¼	.49	4,802.92		
Engine oil	21,792	.28	6,101.76		
" "	17,462½	.29	5,064.12		
Car oil	66,832 3/4	.18	12,029.78		
" "	13,969½	.19	2,654.27		
Rod cup grease	31,665¼	.075	2,374.87		
" " "	10,133	.08	810.64		
					$44,350.40
Passenger-car service:					
Coach oil	3,318	.32	1,061.76		
" "	9,462	.33	3,122.48		
Car oil	5,901¼	.18	1,062.27		
" "	1,299½	.19	246.90		
					5,493.41
Freight-car service:					
Car oil	71,732½	.18	12,911.88		
" "	22,927¼	.19	4,356.16		
					17,268.04
					67,111.85

GUARANTEED COST.

Locomotive mileage	20,595,785	@ 1.38	28,422.18		
Pass. car "	33,804,406	.2434	8,227.99		
Freight-car "	238,677,546	.08118	19,323.82		
					56,173.99
					10,937.86
Excess cost					16
Per cent of excess					

Settlement file No. 324.
Record No. 5, page No. 205.
Claim book, page No. 181.

PETITIONER'S EXHIBIT 444—Continued.

MICHIGAN CENTRAL RAILWAY—Continued.

Statement of operations for 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	34,836½	$0.48 –0.49	$16,829.66	
Engine oil	25,981½	.28 – .29	7,375.92	
Car oil	92,983	.18 – .19	16,969.86	
Rod cup grease	60,915½	.075– .08	4,645.53	
Driving. jour. comp	11,875	.09½– .09¾	1,222.92	
Other lub's			306.95	
			47,350.84	
Adjustment overcharges and undercharges			620.80	
				$46,730.04
Passenger-car service:				
Coach oil	10,415½	.32 – .33	3,426.24	
Car oil	8,146¾	.18 – .19	1,477.43	
			4,903.67	
Adjustment overcharges and undercharges			30.25	
				4,933.92
Freight-car service:				
Car oil	109,413½	.18 – .19	19,934.54	
Other lub's			51.70	
			19,986.24	
Adjustment overcharges and undercharges			616.82	
				19,369.42
				71,033.38

GUARANTEED COST.

Locomotive mileage	22,283,111	1.38	30,750.69	
Pass. car "	36,546,185	.2434	8,895.34	
Frt. car "	254,594,962	.08118	20,825.87	
				60,471.90
Excess cost				10,561.48
Per cent of excess				16

Settlement file No. 324.
Record No. 6, page No. 145.
Claim book, page No. 181.

PETITIONER'S EXHIBIT 445.

MINNEAPOLIS, ST. PAUL & S. S. M. RAILWAY.

Statement of operations for 14 months ended December 31, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,890	$0.4983	$2,436.69	
Car oil	16,819	.1896	3,168.88	
Other lub's			27.73	
				$5,633.30
Passenger-car service:				
Car oil	5,549½	.1896	1,052.13	
Other lub's			24.50	
				1,076.63
Freight-car service:				
Car oil	38,301	.1896	7,261.87	
Other lub's			2.32	
				7,264.19
				13,974.12

GUARANTEED COST.

Locomotive mileage	3,788,610	at 1.65	6,251.21	
Pass. car "	5,635,035	.16	901.61	
Freight-car "	51,099,406	.16	8,175.90	
				15,328.72

Record No. 1, page No. 282.

NOTE.—Difference in prices due to some oil delivered in bulk and some in barrels and Railroad Company paying freight charges Chicago to St. Paul and adding same to prices per gallon, prorating it over each kind of oil each month. All oils invoiced by Oil Company at regular prices.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,181⅞	$0.5183	$3,203.79	
Car oil	16,857	.1896	3,196.09	
Other lub's			19.96	
			6,419.84	
Empty barrel credit			175.00	
				$6,244.84
Passenger and freight car service:				
Car oil	45,140½	.1896	8,558.64	
Other lub's			7.02	
				8,565.66
				14,810.50

GUARANTEED COST.

Locomotive mileage	3,700,276	at 1.55	5,735.42	
Pass. & frt. "	58,206,907	.14	8,148.97	
				13,884.39
				926.11
Excess cost				6
Per cent of excess				

Record No. 2, page No. 152.
Claim book, page No. 86.

NOTE.—Difference in prices due to some oils delivered in bulk and some in barrels and railroad company paying freight charges Chicago to St. Paul and adding same to prices per gallon, prorating it over each kind of oil each month. All oils invoiced by Oil Company at regular prices.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,447½	{$0.5161 .5116}	$3,313.83	
Car oil	14,601	{.1896 .1894}	2,767.24	
Other lub's			12.66	
				$6,093.73
Passenger and freight car service:				
Car oil	35,575	{.1896 .1894}	6,742.67	
Other lub's			5.51	
				6,748.18
				12,841.91

PETITIONER'S EXHIBIT 445—Continued.

MINNEAPOLIS, ST. PAUL & S. S. M. RAILWAY—Continued.

Statement of operations for year 1899—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	3,545,818	at $1.55	$5,496.02	
Pass. & frt. "	56,223,476	.14	7,871.29	
				$13,367.31

Record No. 3, page No. 98.
Claim book, page No. 86.

NOTE.—Difference in prices due to some oils delivered in bulk and some in barrels and railroad company paying freight charges Chicago to St. Paul and adding same to prices per gallon, prorating it over each kind of oil each month. All oils invoiced by Oil Company at regular prices.

Statement of operations for year 1900.

ACTUAL COST.

Locomotive service:	Gallons.	Price.	Value.	
Valve oil	7,433½	$0.5162 .5116 .5163	$3,832.56	
Car oil	14,420½	.1894 .1928 .1931 .1963	2,778.53	
Other lub's			17.46	
				$6,628.55
Passenger and freight car service:				
Car oil	22,094½	.1894 .1928 .1931 .1963	4,256.08	
Other lub's			7.28	
				4,263.36
				10,892.51

GUARANTEED COST.

Locomotive mileage	3,479,989	at 1.55	5,393.98	
Pass. & frt. "	55,247,804	.14	7,734.71	
				13,128.69

Record No. 3, page No. 288.
Claim book, page No. 86.

NOTE.—Difference in prices due to some oil delivered in bulk and some in barrels and Railroad Company paying freight charges Chicago to St. Paul and adding same to prices per gallon and prorating it over each kind of oil each month. All oils invoiced by Oil Company at regular prices.

Statement of operations for year 1901.

ACTUAL COST.

Locomotive service:	Gallons.	Price.	Value.	
Valve oil	8,654	$0.50 .5152 .5197	$4,436.10	
Car oil	16,212½	.1860 .1928 .1936	3,095.78	
Other lub's	61 11/12		29.29	
				$7,561.17
Passenger and freight car service:				
Car oil	23,552½	.1860 .1928 .1936	4,490.42	
Other lub's	7½		4.48	
				4,494.90
				12,056.07

GUARANTEED COST.

Locomotive mileage	3,634,253	at 1.80	6,541.66	
Pass. & frt. "	59,752,725	.12	7,170.33	
				13,711.99

Record No. 4, page No. 203.
Claim book, page No. 86.

NOTE.—Difference in prices due to some oil delivered in bulk and some in barrels and Railroad Company paying freight charges Chicago to St. Paul and adding same to prices per gallon, prorating it over each kind of oil each month. Oils invoiced by Oil Company at regular prices.

PETITIONER'S EXHIBIT 445—Continued.

MINNEAPOLIS, ST. PAUL & S. S. M. RAILWAY—Continued.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,537½	$0.5070 .55	$6,471.61	
Car oil	20,804½	.1860 .1866 .1963	3,867.82	
Other lub's	76½		44.09	$10,383.52
Passenger and freight car service:				
Car oil	20,654½	.1860 .1866 .1963	3,837.15	
Other lub's	31⅛		3.12	3,840.27
				14,223.79

GUARANTEED COST.

Locomotive mileage	4,051,033 at	1.80	7,291.86	
Pass. & frt. "	66,798,561	.12	8,015.83	15,307.69

Record No. 4, page No. 203.
Claim book, page No. 86.

NOTE.—Difference in prices due to some oil delivered in bulk and some in barrels and Railroad Company paying freight charges Chicago to St. Paul and adding same to prices per gallon, prorating it over each kind of oil each month. All oils invoiced by Oil Company at regular prices.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,603½	$0.5313 .5314 .5151	$6,667.42	
Car oil	21,903½	.1925 .1905 .1928	4,220.14	
Other lub's	430½		164.70	$11,052.26
Passenger and freight car service:				
Car oil	23,589½	.1925 .1905 .1928	4,544.68	4,544.68
				15,596.94

GUARANTEED COST.

Locomotive mileage	4,610,143 at	1.80	8,298.26	
Pass. & frt. "	73,164,593	.12	8,779.75	17,078.01

Record No. 5, page No. 122.
Claim book, page No. 86.

NOTE.—Difference in prices due to some oil delivered in bulk and some in barrels and Railroad Company paying freight charges Chicago to St. Paul and adding same to prices per gallon, prorating it over each kind of oil each month. All oils invoiced by Oil Company at regular prices.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,396½	$0.515	$5,389.09	
Car oil	21,168½	.1905 .2210	4,440.08	
Other lub's	852½		485.17	$10,314.34
Passenger and freight car service:				
Car oil	18,853	.1905 .2210		3,944.06
				14,258.40

PETITIONER'S EXHIBIT 445—Continued.

MINNEAPOLIS, ST. PAUL & S. S. M. RAILWAY—Continued.

Statement of operations for year 1904—Continued.

GUARANTEED COST.

	Gallons.		Price.	Value.
Locomotive mileage	4,940,073	at	$2.50	$12,350.18
Pass. car "	8,739,179		.10	873.92
Freight-car "	67,318,395		.0725	4,880.58
				$18,104.68

Settlement file No. 353.
Record No. 5, page No. 122.
Claim book, page No. 86.

NOTE.—Difference in prices due to some oils delivered in bulk and some in barrels and Railroad Company paying freight charges Chicago to St. Paul and adding same to prices per gallon, prorating it over each kind of oil each month. All oils invoiced by Oil Company at regular prices.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	14,655	$0.5056 .5245 .5308 .5311	$7,682.28	
Car oil	27,004½	.2052 .2060 .2210	5,748.20	
Other lub's	1,079½	.....	653.99	
				$14,084.47
Passenger and freight car service:				
Car oil	26,411½	.2052 .206 .2210	.....	5,634.41
				19,718.88

GUARANTEED COST.

Locomotive mileage	6,227,478	at	2.50	15,568.69
Pass. car "	11,109,339		.10	1,110.93
Freight-car "	84,594,623		.0725	6,053.11
				22,732.73

Settlement file No. 353.
Record No. 6, page No. 32.
Claim book, page No. 86.

NOTE.—Difference in prices due to some oil delivered in bulk and some in barrels and Railroad Company paying freight charges Chicago to St. Paul and adding same to prices per gallon, prorating it over each kind of oil each month. All oils invoiced by Oil Company at regular prices.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,457½	$0.5087 .5275 .5311	$10,154.14	
Car oil	33,209½	.1864 .1982 .2060	6,502.00	
Other lub's	1,768¼	.....	1,021.67	
				$17,677.81
Passenger and freight car service:				
Car oil	27,705½	.1928 .1864 .1982 .2060	.....	5,424.61
				23,102.42

GUARANTEED COST.

Locomotive mileage	7,373,511	at	2.50	18,433.78
Pass. car "	12,760,001		.10	1,276.00
Frt. car "	90,598,607		.0725	6,568.40
				26,278.18

Settlement file No. 353.
Record No. 6, page No. 32.
Claim book, page No. 86.

PETITIONER'S EXHIBIT 446.

MOBILE & OHIO RAILROAD.

Statement of operations for year ended January 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,829⅛	$0.51	$2,973.11	
Other valve oil	1,419⅝	.41–.38½	580.73	
Engine oil	14,854⅛	.31	4,604.93	
Other engine oil	3,122⅜	.17	530.89	
Car oil	3,703½	.21	777.73	
			9,467.39	
Credit for empty barrels			578.00	$8,889.39
Passenger-car service:				
Car oil	6,578½	.21	1,381.48	
Other car oil	246	.07–.07½–.19	22.77	
Engine oil	442	.17	75.14	
Grease	824	.025	20.60	
			1,499.99	
Credit for empty barrels			145.00	1,354.99
Freight-car service:				
Car oil	26,931	.21	5,655.51	
Other car oil	1,972	.07	138.04	
Engine oil	177	.17	30.09	
Grease	6,067#	.025	151.68	
			5,975.32	
Credit for empty barrels			582.00	5,393.32
				15,637.70

GUARANTEED COST.

Locomotive mileage	5,161,085 at	1.6787	8,663.91	
Pass. car "	6,260,096	.19573	1,225.29	
Freight-car "	56,934,885	.08109	4,616.84	14,506.04
				1,131.66
Excess cost				
Per cent of excess				7

Record No. 2, page No. 174.
Claim book, page No. 91.

Statement of operations for year ended January 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,939½	$0.51	$4,047.93	
Engine oil	18,250	.31	5,657.61	
Other engine oil	8	.17	1.36	
Car oil	7,370¼	.21	1,547.78	$11,254.68
Passenger-car service:				
Car oil	6,927½	.21	1,454.78	
" "	238	.19	45.22	
Other car oil	277	.14	38.78	1,538.78
Freight-car service:				
Car oil	33,946	.21	7,128.66	
Other car oil	2,051	.14	287.14	
" " "	52	.11	5.72	7,421.52
				20,214.98
Credit for empty barrels				1,511.80
				18,703.18

GUARANTEED COST.

Locomotive mileage	6,421,057 at	1.6787	10,779.03	
Pass. car "	6,845,470	.19573	1,339.86	
Freight-car "	79,472,371	.08109	6,444.41	18,563.30
				139.88
Excess cost				
Per cent of excess				%

Record No. 3, page No. 139.
Claim book, page No. 91.

PETITIONER'S EXHIBIT 446—Continued.

MOBILE & OHIO RAILROAD—Continued.

Statement of operations for year ended January 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,571½	$0.51	$3,861.66	
Engine oil	14,224½	.31	4,409.48	
Car oil	8,050½	.21	1,690.55	
				$9,961.69
Passenger-car service:				
Car oil	3,359½	.19–.21		702.21
Freight-car service:				
Car oil	26,196	.21		5,503.14
				16,165.06
Credit for empty barrels				1,188.00
				14,977.06

GUARANTEED COST.

Locomotive mileage	6,386,869	at 1.6787	10,721.63	
Pass. car "	6,507,358	.19573	1,273.68	
Freight-car "	82,355,663	.08109	6,678.20	
				18,673.51

Settlement file No.
Record No. 4, page No. 71.
Claim book, page No. 91.

Statement of operations for year ended January 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,967½	$0.51	$4,067.82	
Engine oil	13,322½	.31	4,129.90	
Car oil	8,406½	.21	1,765.28	
			9,963.00	
Credit for empty barrels			594.00	
				$9,369.00
Passenger-car service:				
Car oil	3,706	.19–.21	768.70	
Credit for empty barrels			74.00	
				694.70
Freight-car service:				
Car oil	23,856½	.21	5,009.87	
Credit for empty barrels			477.00	
				4,532.87
				14,596.57

GUARANTEED COST.

Locomotive mileage	5,945,766	at 1.6787	9,981.15	
Pass. car "	6,375,195	.19573	1,247.82	
Freight car "	78,297,983	.08109	6,349.18	
				17,578.15

Record No. 4, page No. 71.
Claim book, page No. 91.

Statement of operations for year ended January 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,141	$0.51	$4,151.91	
Engine oil	12,466½	.31	3,864.61	
" "	27½	.22	5.99	
Car oil	9,408½	.21	1,975.79	
			9,998.30	
Credit for empty barrels			600.00	
				$9,398.30
Passenger-car service:				
Car oil	4,251½	.19–.21	884.05	
Credit for empty barrels			77.00	
				807.05
Freight-car service:				
Car oil	26,418½	.21	5,547.86	
Other car oil	406	.09½	47.55	
			5,584.41	
Credit empty barrels			531.20	
				5,054.21
				15,259.56

PETITIONER'S EXHIBIT 446—Continued.

MOBILE & OHIO RAILROAD—Continued.

Statement of operations for year ended January 31, 1903—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	6,276,354 at	$1.70	$10,669.80	
Pass. car "	6,701,988	.19	1,273.37	
Freight-car "	82,461,223	.08	6,596.89	
				$18,540.06

Record No. 5, page No. 11.
Claim book, page No. 91.

Statement of operations for year ended January 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,251½	$0.51	$4,718.14	
Engine oil	8,867½	.31	2,748.85	
Car oil	22,417½	.21	4,707.62	
			12,174.61	
Credit for empty barrels			810.00	
				$11,364.61
Passenger-car service:				
Car oil	4,162	.19-.21	862.82	
Credit for empty barrels			72.00	
				790.82
Freight-car service:				
Car oil	29,312	.21	6,155.52	
Other car oil	2	.09½	.18	
			6,155.70	
Credit for empty barrels			586.00	
				5,569.70
				17,725.13

GUARANTEED COST.

Locomotive mileage	6,682,595 at	1.70	11,360.41	
Pass. car "	6,787,166	.19	1,289.56	
Freight-car "	82,283,599	.08	6,582.69	
				19,232.66

Record No. 5, page No. 11.
Claim book, page No. 91.

Statement of operations for year ended January 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,905	$0.51	$4,541.55	
Engine oil	5,603	.31	1,736.93	
Car oil	31,150	.21	6,541.50	
Grease	40½	.60	24.05	
				$12,844.03
Passenger-car service:				
Car oil	4,273	.21	897.33	
" "	1,140	.19	216.60	
				1,113.93
Freight-car service:				
Car oil	33,507	.21		7,036.47
				20,994.43
Credit for empty oil barrels				1,669.00
				19,325.43

GUARANTEED COST.

Locomotive mileage	6,794,790 at	1.70	11,551.14	
Pass. car "	8,319,820	.19	1,580.77	
Freight-car "	84,551,279	.08	6,764.10	
				19,896.01

Settlement file No. 256.
Record No. 5, page No. 219.
Claim book, page No. 91.

PETITIONER'S EXHIBIT 446—Continued.

MOBILE & OHIO RAILROAD—Continued.

Statement of operations for year ended January 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,776	$0.51	$5,495.76	
Engine oil	2,215	.31	906.65	
Car oil	33,748	.21	7,086.66	
Rod cup grease	516¼	.60	325.12	
			13,904.19	
Credit for empty barrels			965.00	
				$12,939.19
Passenger-car service:				
Car oil	3,813½	.19-.21	781.97	
Credit for empty barrels			58.00	
				723.97
Freight-car service:				
Car oil	38,026½	.21	7,985.57	
Credit for empty barrels			760.00	
				7,225.57
				20,888.73

GUARANTEED COST.

Locomotive mileage	7,362,275	at 1.70	12,515.87	
Pass. car "	7,172,151	.19	1,362.70	
Freight-car "	93,357,449	.08	7,468.60	
				21,347.17

Settlement file No. 256.
Record No. 5, page No. 219.
Claim book, page No. 91.

Statement of operations for year ended January 31, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,675½	$0.51	$5,954.64	
Engine oil	4,613½	.31	1,430.18	
Car oil	30,738½	.21	6,455.08	
Rod cup grease	2,171¼	.60	777.89	
			14,617.79	
Credit for empty barrels			984.00	
				$13,633.79
Passenger-car service:				
Car oil	3,571	.19-.21	735.98	
Credit for empty barrels			57.00	
				678.98
Freight-car service:				
Car oil	38,383½	.21	8,060.53	
Engine oil	350	.31	111.29	
			8,171.82	
Credit for empty barrels			775.00	
				7,396.82
				21,709.59

GUARANTEED COST.

Locomotive mileage	8,442,057	at 1.70	14,351.50	
Pass. car "	8,051,601	.19	1,529.80	
Freight-car "	102,316,445	.08	8,185.31	
				24,066.61

Settlement file No. 256.
Record No. 6, page No. 143.
Claim book, page No. 91.

PETITIONER'S EXHIBIT 447.

NASHVILLE, CHATTANOOGA & ST. LOUIS R. R.

Statement of operations for year ended December 31st, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,694½	$0.505	$8,935.91	
Valve oil	704½	.50	352.25	
Old valve oil	52,191½	.305	15,918.41	
Engine oil	531½	.16	84.98	
Old engine oil	95	.205	19.48	
Car oil				$25,311.03
Passenger-car service:				
Car oil	10,065½	.205	2,063.35	
Old car oil	182	.09	1.67	
				2,065.02
Freight-car service:				
Car oil	58,525½	.205	11,997.71	
Car oil	1,006½	.09	98.68	
Old car oil	211	.16	33.76	
Old engine				12,130.15
				39,506.20
Less credit for empty barrels, and overcharge on old engine oil				2,540.70
Total actual cost				36,965.50

GUARANTEED COST.

Locomotive mileage	6,784,074 at	2.00	13,568.15	
Passenger-car mileage	8,744,424 at	.25	2,186.11	
Freight-car mileage	61,439,016 at	.10	6,143.90	
				21,898.16
Excess cost				15,067.34
Per centage of excess				40

Record No. 3, page 119.
Claim book, page 106.

Statement of operations for year ended December 31st, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	631½	$0.50	$315.75	
Valve oil	3,199½	.505	1,615.88	
Valve oil	14,153½	.51	7,218.35	
Valve oil	87½	.30	26.25	
Engine oil	1,721½	.305	525.17	
Engine oil	41,705½	.31	12,928.82	
Engine oil	1,027½	.20	205.55	
Car oil	518½	.205	106.24	
Car oil	5,707½	.21	1,198.63	
Car oil				$24,140.60
Passenger-car service:				
Coach oil	898½	.36	323.46	
Car oil	443½	.20	88.63	
Car oil	3,893½	.21	817.60	
Car oil	65½	.22	14.41	
				1,244.10
Freight-car service:				
Car oil	6,291½	.20	1,258.32	
Car oil	3,705½	.205	759.62	
Car oil	29,025	.21	6,109.95	
				8,127.89
				33,512.63
Less overcharge on valve and engine oil, and credit for empty barrels				1,956.47
Total actual cost				31,556.16

GUARANTEED COST.

Locomotive mileage	7,569,347 at	2.00	15,138.69	
Pass. car mileage	8,527,399 at	.25	2,131.85	
Freight-car mileage	71,729,057 at	.10	7,172.90	
				24,443.44
Excess cost				7,112.72
Percentage of excess				22

Record No. 4, page 21.
Claim book, page 106.

PETITIONER'S EXHIBIT 447—Continued.

NASHVILLE, CHATTANOOGA & ST. LOUIS R. R.—Continued.

Statement of operations for year ended December 31st, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	14,054	$0.51	$7,561.79	
Valve oil	788½	.50		
Engine oil	34,934½	.31	10,842.21	
Car oil	10,457½	.21		
Car oil	571½	.20	2,462.16	
Car oil	798½	.19		
				$20,866.16
Passenger-car service:				
Coach oil	3,675	.36	1,323.00	
Car oil	1,612	.21		
Car oil	375½	.20	466.42	
Car oil	277½	.19		
				1,789.42
Freight-car service:				
Car oil	37,063½	.19-.20-.21	7,634.73	
Engine oil	168	.31	52.08	
Coach oil	50	.36	18.00	
				7,704.81
				30,360.39
Adjustment account overcharge and undercharges and empty barrels				1,530.68
Total actual cost				28,829.71

GUARANTEED COST.

Locomotive mileage	7,905,524	at	2.00	15,811.05
Pass. car mileage	9,702,804	at	.25	2,425.70
Freight-car mileage	70,266,815	at	.10	7,026.68
				25,263.43
Excess cost				3,557.28
Percentage of excess				12

Record No. 4, page 21.
Claim book, page 106.

Statement of operations for year ended December 31st, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,107½	$0.50-0.51	$8,206.61	
Engine oil	37,942½	.31	11,762.14	
Car oil	13,826½	.19-.21	2,874.54	
				$22,843.29
Passenger-car service:				
Coach oil	3,962	.36	1,426.32	
Car oil	1,810	.19-.21	379.16	
Engine oil	5	.31	1.55	
				1,807.03
Freight-car service:				
Car oil	37,094½	.19-.21	.....	7,642.38
				32,292.70
Adjustment acc't o' charges and undercharges, and empty barrels				1,765.94
Total actual cost				30,526.76

GUARANTEED COST.

Locomotive mileage	8,299,646	at	2.00	16,599.29
Pass. car mileage	10,432,639	at	.25	2,608.16
Freight-car mileage	74,863,520	at	.10	7,486.35
				26,693.80
Excess cost				3,832.96
Percentage of excess				11

Record No. 4, page 266.
Claim book, page 106.

PETITIONER'S EXHIBIT 447—Continued.

NASHVILLE, CHATTANOOGA & ST. LOUIS R. R.—Continued.

Statement of operations for 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,343½	$0.50–0.505	$9,433.93	
Engine oil	41,108½	.315	12,977.43	
Car oil	12,994½	.215	2,793.95	
Car oil	1,474	.20	394.80	
Rod cup grease			89.21	
				$25,689.32
Passenger-car service:				
Coach oil	4,397	.365	1,604.90	
Car oil	1,713½	.215	368.40	
				1,973.30
Freight-car service:				
Car oil	46,809	.19–.20–.215	9,922.59	
Engine oil	24	.315	7.56	
				9,930.15
				37,592.77
Adjustment account over and undercharges and empty barrels returned				2,187.61
Total actual cost				35,405.16

GUARANTEED COST.

Locomotive mileage	9,017,088	at	2.00	18,034.17
Pass. car mileage	10,641,192	at	.25	2,660.29
Freight-car mileage	82,500,386	at	.10	8,250.04
				28,944.50
Excess cost				6,460.66
Percentage of excess				18

Record No. 5, page 220.
Claim book, page 106.

Statement of operations for 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,275½	$0.515	$8,897.08	
Valve oil	849	.50	424.50	
Engine oil	42,070½	.315	13,252.17	
Car oil	13,827½	.215	2,972.88	
Car oil	1,461	.20	292.20	
Rod cup grease	3,834	.075	287.55	
				$26,126.38
Passenger-car service:				
Coach oil	3,805	.365	1,388.83	
Car oil	2,240½	.215	481.76	
				1,870.59
Freight-car service:				
Car oil	40,965½	.215	8,807.55	
Car oil	3,914	.20	782.80	
				9,590.35
				37,587.35
Plus net undercharge on above oils				203.02
				37,790.60
Less credit for empty barrels				1,808.60
Total actual cost				35,982.00

GUARANTEED COST.

Locomotive mileage	8,826,525	at	2.00	17,653.05
Pass. car mileage	11,424,461	at	.25	2,856.12
Freight-car mileage	85,169,173	at	.10	8,516.92
				29,026.09
Excess cost				6,955.91
Percentage of excess				19

Record No. 5, page 335.
Claim book, page 106.

PETITIONER'S EXHIBIT 447—Continued.

NASHVILLE, CHATTANOOGA & ST. LOUIS R. R.—Continued.

Statement of operations for 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	19,904⅛	$0.50–0.515	$10,283.47	
Engine oil	43,971¼	.315	13,826.20	
Car oil	15,256	.20–.215	3,254.03	
Rod cup grease	837⅜	.60	502.31	
				$27,866.11
Passenger-car service:				
Coach oil	4,110	.365	1,463.63	
Car oil	2,107⅛	.215	453.09	
				1,916.72
Freight-car service:				
Car oil	40,860	.215	.....	8,784.60
				38,567.32
Less credit for empty barrels				2,283.30
Total actual cost				36,284.22

GUARANTEED COST.

Locomotive mileage	8,734,475	at	2.00	17,468.95	
Pass. car mileage	10,986,014	at	.25	2,746.50	
Freight-car mileage	82,068,492	at	.10	8,206.85	
					28,422.30
Excess cost					7,861.92
Percentage of excess					22

Settlement file No. 53.
Record No. 6, page 30.
Claim book, page 106.

Statement of operations for 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	22,081⅛	$0.50–0.515	$11,353.07	
Engine oil	45,563	.315	14,352.07	
Car oil	12,701⅛	.20–.215	2,698.78	
Rod cup grease	1,959½	.60	1,175.43	
Other lubricants			90.26	
				$29,669.61
Passenger-car service:				
Coach oil	3,124	.365	1,140.24	
Car oil	2,136½	.215	459.36	
				1,599.60
Freight-car service:				
Car oil	39,846⅛	.215	.....	8,566.93
				39,836.14
Credit, empty barrels, estimated at $0.80 each				2,007.20
				37,828.94

GUARANTEED COST.

Locomotive mileage	9,783,055	at	2.00	19,566.11	
Pass. car mileage	11,440,450	at	.25	2,860.11	
Freight-car mileage	88,000,348	at	.10	8,800.03	
					31,226.25
Excess cost					6,602.69
Percentage of excess					17

Settlement file No. 335.
Record No. 6, page 30.
Claim book, page 106.

PETITIONER'S EXHIBIT 448.

NEW ORLEANS & NORTHEASTERN RAILWAY.

Statement of operations for year ended June 30, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,201.46	$0.50	$600.73	
Car oil	5,606.76	.18	1,009.22	
			1,609.95	
Passenger-car service:				
Car oil	2,277½	.18	409.90	
Freight-car service:				
Car oil	10,060	.18	.....	$1,810.80

GUARANTEED COST.

Locomotive mileage	1,090,657	at 1.60	1,745.05		
Pass. car "	1,753,822	.26	455.99		
Freight-car "	13,665,934	.0974	.....	1,331.06	
Excess cost				479.74	
Per cent of excess				12	

Record No. 1, page No. 276.
Claim book, page No. 23.

Statement of operations for year ended June 30, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,092.37	$0.50	$546.18	
Other valve oil	167.49	.34	56.95	
Car oil	5,238.1	.18	942.86	
				$1,545.99
Passenger-car service:				
Car oil	1,549¾	.18	278.95	
Freight-car service:				
Car oil	8,033½	.18	.....	1,446.03
				2,992.02

GUARANTEED COST.

Locomotive mileage	1,134,178	at 1.25	1,417.72		
Pass. car "	1,657,520	.18	(298.35)		
Freight-car "	13,844,298	.085	1,176.77		
				2,594.49	
Excess cost				397.53	
Per cent of excess				12	

Record No. 2, page No. 114.
Claim book, page No. 23.

Statement of operations for year ended June 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,445.62	$0.50	$722.81	
Car oil	6,019.95	.18	1,083.59	
				$1,806.40
Passenger-car service:				
Car oil	1,774½	.18	.....	319.41
Freight-car service:				
Car oil	7,021	.18	1,263.78	.....
				2,125.81

GUARANTEED COST.

Locomotive mileage	1,285,479	at 1.25	1,606.85		
Pass. car "	1,773,773	.16	283.80		
				1,890.65	
Frt. car "	15,971,627	.08	(1,277.72)		
Excess cost				235.16	
Per cent of excess				11	

Record No. 2, page No. 282.
Claim book, page No. 23.

PETITIONER'S EXHIBIT 448—Continued.

NEW ORLEANS & NORTHEASTERN RAILWAY—Continued.

Statement of operations for year ended June 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,681.24	$0.50	$840.62	
Car oil	6,807.13	.18	1,225.28	
				$2,065.90
Passenger-car service:				
Car oil	2,306½	.18		415.17
Freight-car service:				
Car oil	9,845¾	.18		1,772.24
				4,253.31

GUARANTEED COST.

Locomotive mileage	1,353,452	at 1.25	1,691.81	
Pass. car "	1,801,893	.16	288.30	
Freight-car "	16,345,836	.08	1,307.67	
				3,287.78
Excess cost				965.53
Per cent of excess				23

Record No. 3, page No. 205.
Claim book No. 23.

Statement of operations for year ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,896½	$0.50	$948.25	
Car oil	7,434.55	.18	1,338.22	
				$2,286.47
Passenger-car service:				
Car oil	1,469	.18	264.42	
Freight-car service	7,832	.18		1,409.76
				3,666.23

GUARANTEED COST.

Locomotive mileage	1,450,763	at 1.25	1,813.45	
Pass. car "	1,887,111	.16	(301.93)	
Frt. car "	16,683,475	.08	1,334.68	
				3,146.13
Excess cost				518.10
Per cent of excess				15

Record No. 4, page No. 136.
Claim book, page No. 23.

Statement of operations for year ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,982½	$0.50	$991.13	
Car oil	7,942¼	.18	1,429.61	
				$2,420.74
Passenger-car service:				
Car oil	2,042¾	.18	367.70	
Freight-car service:				
Car oil	8,427	.18		1,516.86
				3,937.60

GUARANTEED COST.

Locomotive mileage	1,443,169	at 1.25	1,803.96	
Pass. car "	2,676,035	.16	(428.17)	
Freight-car "	14,833,660	.08	1,186.69	
				2,990.65
Excess cost				946.95
Per cent of excess				24

Record No. 4, page No. 136.
Claim book, page No. 23.

PETITIONER'S EXHIBIT 448—Continued.

NEW ORLEANS & NORTHEASTERN RAILWAY—Continued.

Statement of operations for year ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,119	$0.50	$1,059.50	
Car oil	7,975½	.18	1,435.65	
			2,495.15	
Empty barrel credit			54.00	$2,441.15
Passenger-car service:				
Car oil	2,211	.18	.....	397.98
Freight-car service:				
Car oil	7,794½	.18	.....	1,403.01
				4,242.14

GUARANTEED COST.

Locomotive mileage	1,513,090	at 1.55	2,345.29	
Pass. car "	2,855,544	.14	399.78	
Freight-car "	15,383,918	.09	1,384.56	4,129.63
Excess cost				112.51
Per cent of excess				2.6

Record No. 5, page No. 51.
Claim book, page No. 23.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,623½	$0.50	$1,311.88	
Car oil	9,094½	.18	1,637.06	
			2,948.94	
Empty barrel credit			72.00	$2,876.94
Passenger-car service:				
Car oil	2,423½	.18	.....	436.19
Freight-car service:				
Car oil	8,636	.18	.....	1,554.48
				4,867.61

GUARANTEED COST.

Locomotive mileage	1,640,169	at 1.55	2,542.26	
Pass. car "	2,788,999	.14	390.46	
Freight-car "	16,027,330	.09	1,442.46	4,375.18
Excess cost				492.43
Per cent of excess				10

Record No. 5, page No. 151.
Claim book, page No. 23.

PETITIONER'S EXHIBIT 448—Continued.

NEW ORLEANS & NORTHEASTERN RAILWAY—Continued.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,874½	$0.50	$1,437.13	
Car oil	10,007½	.18	1,801.35	
			3,238.48	
Empty barrel credit			72.00	
				$3,166.48
Passenger-car service:				
Car oil	2,229½	.18	.....	401.26
Freight-car service:				
Car oil	7,933	.18	.....	1,427.94
				4,995.68

GUARANTEED COST.

Locomotive mileage	1,677,824 at	1.55	2,600.63	
Pass. car "	2,961,123	.14	414.56	
Freight-car "	17,534,726	.09	1,578.13	
				4,593.32
Excess cost				402.36
Per cent of excess				8

Settlement file No. 338.
Record No. 5, page No. 265.
Claim book, page No. 23.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,617½	$0.50	$1,808.75	
Car oil	11,414½	.18	2,054.65	
			3,863.40	
Empty-barrel credit			78.00	
				$3,785.40
Passenger-car service:				
Car oil	2,182½	.18	.....	392.51
Freight-car service:				
Car oil	8,016½	.18	.....	1,443.01
				5,621.22

GUARANTEED COST.

Locomotive mileage	1,850,016 at	1.55	2,867.52	
Pass. car "	2,952,950	.14	413.41	
Freight-car "	18,094,587	.09	1,682.51	
				4,963.44
Excess cost				657.78
Per cent of excess				10

Settlement file No. 338.
Record No. 5, page No. 265.
Claim book, page No. 23.

PETITIONER'S EXHIBIT 449.

NEW YORK CENTRAL & HUDSON RIVER RAILROAD.

Statement of operations for year ended August 31, 1896.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	62,992½	$0.48	$29,754.22	
Spec. engine oil	143,634½	.27	38,781.38	
				$68,535.60
Passenger-car service:				
Special passenger-car oil	62,927½	.32		20,776.80
Freight-car service:				
Car oil	142,444	.18		25,641.28
				114,953.68

GUARANTEED COST.

Locomotive mileage	28,071,154	at 2.50	70,177.89	
Pass. car "	54,906,594	.45	24,707.97	
Freight-car "	303,538,493	.075	22,765.39	
				117,651.25

Settlement file No. —.
Record No. 1, page No. 158.
Claim book, page No. 122.

NEW YORK CENTRAL & HUDSON RIVER RAILROAD AND ROME, WATERTOWN & OGDENSBURG RAILROAD.

Statement of operations for year ended August 31, 1897.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	67,999½	$0.48	$32,603.40	
Special engine oil	161,411	.27	43,583.66	
				$76,187.06
Passenger-car service:				
Special pass. car oil	74,709½	.32	23,907.20	
Car oil	3,856½	.18	694.23	
				24,601.43
Freight-car service:				
Car oil	130,782½	.18	23,616.03	
				23,616.03
				124,404.52

GUARANTEED COST.

Locomotive mileage	31,499,901	at 2.50	78,749.75	
Pass. car "	62,423,408	.45	28,090.53	
Freight-car "	351,494,031	.075	26,362.05	
				133,202.33

Settlement file No. —.
Record No. 1, page No. 269.
Claim book, page No. 122.

Statement of operations for 13 months ended September 30, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	72,239½	$0.48	$34,575.20	
Special engine oil	183,896	.27	49,751.96	
				$84,327.16
Passenger-car service:				
Special pass. car oil	86,393½	.32	27,645.92	
Car oil	4,508½	.18	811.47	
				28,457.39
Freight-car service:				
Car oil	135,907½	.18		24,462.66
				137,247.21

GUARANTEED COST.

Locomotive mileage	35,815,530	at 2.50	89,538.88	
Pass. car "	71,049,529	.45	31,972.29	
Freight-car "	400,169,710	.075	30,012.73	
				151,523.90

Settlement file No. —.
Record No. 2, page No. 144.
Claim book, page No. 122.

PETITIONER'S EXHIBIT 449—Continued.

NEW YORK CENTRAL & HUDSON RIVER RAILROAD.

Statement of operations for year ended September 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	103,189½	$0.48	$49,530.90	
Special engine oil	250,716½	.27	67,693.52	
				$117,224.42
Passenger-car service:				
Special pass. car oil	114,486	.32	36,635.52	
Car oil	3,746½	.18	674.37	
Other oil	314½	.14	44.03	
				37,353.92
Freight-car service:				
Car oil	191,445½	.18	34,460.10	
Other oil	1,062½	.08	85.00	
" "	5,415	.05½	284.29	
				34,829.39
				189,407.73

GUARANTEED COST.

Locomotive mileage	46,079,985	at 2.35	108,287.97	
Pass. car "	85,692,372	.45	38,561.56	
Freight-car "	563,942,440	.07	39,475.97	
				186,325.50
Excess cost				3,082.23
Per cent of excess				1⅞

Settlement file No. —.
Record No. 3, page No. 54.
Claim book, page No. 122.

Commencing in May, 1899, included: New York Central, Rome, Watertown & Ogdensburg, West Shore, Fall Brook, Dunkirk, Allegheny Valley & Pitts., Walkill Valley, Beech Creek.

Statement of operations for year ended September 30, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	115,848½	$0.48	$55,607.34	
Special engine oil	265,456½	.27	71,673.27	
Car oil	14,081	.18	2,534.55	
				$129,815.16
Passenger-car service:				
Special pass. car oil	110,538½	.32	35,372.24	
Car oil	2,686	.18	483.51	
				35,855.75
Freight-car service:				
Special engine oil	499	.27	134.73	
Car oil	207,039½	.18	37,267.07	
				37,401.80
				203,072.71

GUARANTEED COST.

Locomotive service	51,107,731	at 2.35	120,103.17	
Pass. car "	92,276,898	.45	41,524.59	
Freight-car "	602,930,475	.07	42,205.13	
				203,832.89

Settlement file No. —.
Record No. 4, page No. 270.
Claim book, page No. 122.

PETITIONER'S EXHIBIT 449—Continued.

NEW YORK CENTRAL & HUDSON RIVER RAILROAD—Continued.

Statement of operations for year ended September 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	117,507.187	$0.48	$56,403.45	
Special engine oil	259,872½	.27	70,165.75	
Car oil	33,394¼	.18	6,011.43	
Special pass. car oil	1,505	.32	481.60	
				$133,062.23
Passenger-car service:				
Special pass. car oil	111,715½	.32	35,749.04	
Car oil	1,956¼	.18	352.09	
				36,101.13
Freight-car service:				
Car oil	176,196½	.18	31,715.42	
Special pass. car oil	1,285¼	.32	411.36	
				32,126.78
				201,290.14

GUARANTEED COST.

Locomotive mileage	54,336,354	at	2.35	127,690.43	
Pass. car "	100,458,216		.45	45,206.20	
Freight-car "	582,904,546		.07	40,803.32	
					213,699.95

Settlement file No. —.
Record No. 4, page No. 215.
Claim book, page No. 122.

NEW YORK CENTRAL & HUDSON RIVER RAILROAD, INCLUDING BOSTON & ALBANY.

Statement of operations for year ended September 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	144,633½	$0.48	$68,943.90	
Special engine oil	310,062½	.27	83,716.94	
Car oil	61,469¼	.18	11,064.56	
Special pass. car oil	2	.32	.64	
				$163,726.04
Passenger-car service:				
Special passenger car	143,080½	.32	45,785.84	
Car oil	2,108¼	.18	379.59	
				46,165.43
Freight-car service:				
Car oil	204,550½	.18	36,818.99	
Special pass. car oil	23	.32	7.36	
Special engine oil	2½	.27	.64	
				36,826.99
				246,718.46

GUARANTEED COST.

Locomotive mileage	62,362,111	at	2.35	146,550.94	
Pass. car "	118,881,018		.45	52,496.44	
Freight-car "	639,319,942		.07	44,752.40	
					243,799.78
					2,918.68
Excess cost					1
Per cent of excess					

Settlement file No.
Record No. 4, page No. 215.
" " 5, " " 13.
Claim book, page No. 122.

PETITIONER'S EXHIBIT 449—Continued.

NEW YORK CENTRAL & HUDSON RIVER RAILROAD.

Statement of operations for 15 months ended December 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	191,446½	$0.48	$91,894.80	
Special engine oil	446,222½	.27	120,479.50	
Car oil	62,410½	.18	11,233.82	
Special pass. car oil	511	.32	163.52	
				$223,771.64
Passenger-car service:				
Special pass. car oil	180,493½	.32	57,758.16	
Car oil	1,205½	.18	1,836.99	
Special engine oil	614	.27	165.78	
				59,760.93
Freight-car service:				
Car oil	312,714½	.18	56,288.57	
Special engine oil	444½	.27	120.14	
Special pass. car oil	79	.32	25.28	
Valve oil	5½	.48	2.64	
				56,436.63
				339,969.20

GUARANTEED COST.

Locomotive mileage	82,581,708	at 2.35	194,067.01	
Pass. car "	161,620,729	.45	72,729.33	
Freight-car "	907,136,175	.07	63,499.53	
				330,295.87
Excess cost				9,673.33
Per cent of excess				3

Settlement file No. 354.
Record No. 5, pages No. 13, 104-123.
Claim book, page No. 122.

Statement of operations for year 1904 previously furnished.
No contract during year 1905.

NEW YORK CENTRAL & HUDSON RIVER RAILROAD SYSTEM.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	159,837½	$0.48	$76,721.32	
Special engine oil	283,302	.27	76,491.58	
Special passenger-car oil	3,616½	.32	1,157.28	
Car oil	57,184½	.18	10,293.16	
D. J. C	242,670½	.095	23,054.51	
R. C. G	2,821½	.075	211.62	
Grease	18,562	.06	1,113.72	
			189,043.69	
Credit adjustment			32.15	
				$189,011.54
Passenger-car service:				
Special pass. car oil	71,604	.32	22,942.08	
Car oil	8,004	.18	1,440.72	
Valve oil	47	.48	22.56	
			24,405.36	
Credit reclaimed oil			104.76	
			24,300.60	
Freight-car service:				
Car oil	265,084	.18	47,715.12	
Special pass. car oil	1,633	.32	528.96	
			48,244.08	

GUARANTEED COST.

Locomotive mileage	67,628,031	at 2.50	.....	169,070.07
Pass. car "	144,560,843	.20	28,912.17	
Freight-car "	771,492,443	.065	50,147.00	
Excess cost on locomotives				19,941.0
Per cent of excess				10

PETITIONER'S EXHIBIT 450.

NEW YORK, CHICAGO & ST. LOUIS RAILWAY.

Statement of operations for year ended Feb. 28, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,165½	$0.50	$6,082.75	
Engine oil	17,490	.30	5,247.00	
			11,329.75	
Empty barrel credit			1,763.61	$9,566.14
Passenger-car service:				
Engine oil	6,188	.30	1,856.40	
Car oil	72	.20	14.40	
			1,870.80	
Empty barrel credit			93.92	1,776.88
Freight-car service:				
Car oil	38,743½	.20	7,748.70	
Empty barrel credit			1,107.10	6,641.60
				17,984.62

GUARANTEED COST.

Locomotive mileage	6,485,808	No guaranty.
Pass. car "	7,490,834	
Freight-car "	113,854,346	

Record No. 2, page No. 263.

Statement of operations for year ended Feb. 28, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,073½	$0.50	$6,036.56	
Engine oil	17,027	.30	5,108.10	
			11,144.66	
Empty barrel credit			592.50	$10,552.16
Passenger-car service:				
Engine oil	5,735½	.30	1,720.70	
Empty barrel credit			202.50	1,524.20
Freight-car service:				
Car oil	46,303½	.20	9,260.75	
Empty barrel credit			1,248.75	8,012.00
				20,088.36

GUARANTEED COST.

Locomotive mileage	6,731,376	No guaranty.
Pass. car "	7,513,714	
Freight-car "	118,855,587	

Record No. 3, page No. 168.

Statement of operations for year ended Feb. 28, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,428½	$0.50	$6,214.38	
Engine oil	16,361½	.30	4,908.38	
			11,122.76	
Empty barrel credit			582.50	$10,540.26
Passenger-car service:				
Engine oil	5,434	.30	1,630.20	
Car oil	63	.20	12.60	
			1,642.80	
Empty barrel credit			187.50	1,455.30
Freight-car service:				
Car oil	42,182½	.20	8,436.55	
Empty barrel credit			1,217.30	7,219.05
				19,234.61

Locomotive mileage	6,758,295	No guaranty.
Pass. car "	7,578,102	
Freight-car "	113,398,309	

Record No. 4, page No. 108.

PETITIONER'S EXHIBIT 450—Continued.

NEW YORK, CHICAGO & ST. LOUIS RAILWAY—Continued.

Statement of operations for year ended Feb. 28, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	13,636½	$0.50	$6,818.12	
Engine oil	17,396¼	.30	5,219.10	
			12,037.22	
Empty barrel credit			797.50	
				$11,239.72
Passenger-car service:				
Engine oil	5,901½	.30	1,770.38	
Car oil	100½	.20	20.10	
			1,790.48	
Empty barrel credit			152.50	
				1,637.98
Freight-car service:				
Car oil	42,632½	.20	8,526.50	
Empty barrel credit			1,121.25	
				7,405.25
				20,282.95
Locomotive mileage	6,887,786			
Pass. car "	8,192,728			No guaranty.
Freight-car "	120,232,701			

Record No. 4, page No. 108.

Statement of operations for year ended Feb. 28, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,225	$0.50	$6,112.50	
Engine oil	16,747	.30	5,024.10	
			11,136.60	
Empty barrel credit			593.75	
				$10,542.85
Passenger-car service:				
Engine oil	6,027½	.30	1,808.17	
Empty barrel credit			138.75	
				1,669.42
Freight-car service:				
Car oil	39,734	.20	7,946.80	
Empty barrel credit			1,032.50	
				6,914.30
				19,126.57
Locomotive mileage	6,352,615			
Pas. car "	7,595,326			No guaranty.
Freight-car "	111,491,636			

Record No. 4, page No. 291.

Statement of operations for year ended Feb. 28, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,249	$0.50	$7,624.50	
Engine oil	21,441	.30	6,432.30	
			14,056.80	
Empty barrel credit			887.50	
				$13,169.30
Passenger-car service:				
Engine oil	5,835	.30	1,750.50	
Empty barrel credit			130.00	
				1,620.50
Freight-car service:				
Car oil	41,712	.20	8,342.40	
Empty barrel credit			1,222.50	
				7,119.90
				21,909.70
Locomotive mileage	6,997,639			
Pass. car "	7,801,189			No guaranty.
Freight-car "	118,901,515			

Record No. 4, page No. 291.

PETITIONER'S EXHIBIT 450—Continued.

NEW YORK, CHICAGO & ST. LOUIS RAILWAY—Continued.

Statement of operations for year ended Feb. 28, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	14,209	$0.50	$7,104.50	
Engine oil	20,590	.30	6,177.00	
			13,281.50	
Empty barrel credit			776.25	$12,505.25
Passenger-car service:				
Engine oil	6,123	.30	1,836.90	
Empty barrel credit			136.25	1,700.65
Freight-car service:				
Car oil	40,559	.20	8,111.80	
Empty barrel credit			1,213.75	6,898.05
				21,103.95
Locomotive mileage	6,997,308			
Pass. car "	7,988,932			No guaranty.
Freight-car "	127,784,933			

Record No. 5, page No. 230.

Statement of operations for year ended Feb. 28, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,193	$0.50	$7,596.50	
Engine oil	22,173	.30	6,651.90	
Car oil	2,706	.20	541.20	
			14,789.60	
Empty barrel credit			900.00	$13,889.60
Passenger-car service:				
Engine oil	2,374	.30	712.20	
Car oil	3,537	.20	707.40	
			1,419.60	
Empty barrel credit			132.50	1,287.10
Freight-car service:				
Car oil	39,551	.20	7,910.20	
Engine oil	278	.30	83.40	
			7,993.60	
Empty barrel credit			1,151.18	8,842.42
				24,019.12
Locomotive mileage	7,478,793			
Pass. car "	8,339,813			No guaranty
Freight car "	128,622,942			

Record No. 5, page No. 230.

Statement of operations for year ended Feb. 28, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,272	$0.50	$8,136.00	
Engine oil	23,317	.30	6,995.10	
Car oil	8,478	.20	1,695.60	
			16,826.70	
Empty barrel credit			1,323.75	$15,502.95
Passenger-car service:				
Car oil	6,710	.20	1,342.00	
Empty barrel credit			166.25	1,175.75
Freight-car service:				
Car oil	41,055	.20	8,211.00	
Empty barrel credit			1,038.25	7,172.75
				23,851.45
Locomotive mileage	7,742,873			
Pass. car "	8,828,708			No guaranty.
Freight-car "	134,109,631			

Record No. 6, page No. 158.

PETITIONER'S EXHIBIT 451.

NEW YORK, NEW HAVEN & HARTFORD RAILWAY.

Statement of operations for year ended June 30, 1895.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	47,198	$0.48	$22,655.04	
Engine oil	122,480	.28	34,294.40	
Other valve	5,778½	.37–.37½	2,144.62	
Other engine	11,083½	.16–.16½	1,793.64	
Lard oil	137½	.55–.72	81.94	
Grease and tallow	188	.48	90.24	
Various lubricants	777½	.....	198.59	
				$61,258.67
Passenger-car service:				
Coach oil	99,476	.33	32,827.08	
Car oil	4,626	.18	832.68	
Other engine	5,275½	.16	844.04	
Greases	901½	.04	39.25	
Adjustment on coach and car oils	.....	.....	165.62	
				34,708.67
Freight-car service:				
Car oil	71,387	.18	12,849.66	
Other car oil	7,998½	.055	439.92	
Grease	10,231½	.04	435.78	
"	10½	.06	.60	
"	35½	.035	12.25	
Adjustment in price miscellaneous lubricants	.....	.....	33.49	
				13,771.70
				109,738.94

GUARANTEED COST.

Locomotive mileage	19,423,553	at 4.00	77,694.22	
Pass. car "	43,918,011	.45	19,763.08	
Freight-car "	118,178,449	.10	11,817.84	
				109,275.14
Excess cost				463.79
Per cent of excess				.002

Settlement file No.
Record No. 1, page No. 66.
Claim book, page No.

Statement of operations for year ended June 30, 1896.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	40,685½	$0.48	$19,529.34	
Engine oil	108,830½	.28	30,472.64	
Car oil	51	.18	9.18	
Coach oil	152	.33	50.32	
Grease	580½	.32	133.84	
				$50,213.32
Passenger-car service:				
Coach oil	62,632½	.33	20,668.72	
Grease	153	.32	51.08	
				20,718.80
Freight-car service:				
Car oil	56,746½	.18	10,214.42	
Engine oil	61	.30	17.08	
" "	90	.28	25.20	
Grease	1,377	.33	450.74	
				10,716.66
				81,651.78

GUARANTEED COST.

Locomotive mileage	21,083,460	at 2.50	52,708.65	
Pass. car "	46,010,856	.45	20,704.88	
Freight-car "	128,132,201	.075	9,609.92	
				83,023.45

Settlement file No.
Record No. 1, page No. 140.
Claim book, page No.

PETITIONER'S EXHIBIT 451—Continued.

NEW YORK, NEW HAVEN & HARTFORD RAILWAY—Continued.

Statement of operations for year ended June 30, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	35,056½	$0.48	$16,827.12	
Engine oil	103,680½	.28	29,030.53	
Grease	248¼	.32	79.36	
				$45,937.01
Passenger-car service:				
Coach oil	62,026	.33	20,468.58	
Grease	151½	.32	48.56	
				20,517.14
Freight-car service:				
Car oil	56,938	.18	10,249.20	
Grease	1,335½	.32	437.04	
				10,686.24
				77,140.39

GUARANTEED COST.

Locomotive mileage	20,432,736 at	2.50	51,081.81	
Pass. car "	45,488,118	.45	20,469.65	
Freight-car "	130,249,276	.075	9,768.70	
				81,320.16

Settlement file No.
Record No. 1, page No. 257.
Claim book, page No.

Statement of operations for 6 months ended December 31, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,661½	$0.48	$7,997.40	
Engine oil	53,565½	.28	14,998.28	
				$22,995.68
Passenger-car service:				
Coach oil	32,615	.33	10,762.96	
Grease	88	.32	28.16	
				10,791.12
Freight-car service:				
Car oil	26,719½	.18	4,809.66	
Grease	790	.32	253.44	
				5,063.10
				38,849.90

GUARANTEED COST.

Locomotive mileage	10,465,887 at	2.50	26,164.72	
Pass. car "	24,625,932	.45	11,081.67	
Freight-car "	68,552,537	.075	5,141.44	
				42,387.83

Settlement file No.
Record No. 2, page 127.
Claim book, page No.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	35,940½	$0.48	$17,107.38	
Engine oil	115,287½	.28	32,280.78	
				$49,388.16
Passenger-car service:				
Coach oil	65,678½	.33	21,673.87	
Grease	1,370½	.04	55.04	
				21,728.91
Freight-car service:				
Car oil	62,762½	.18	11,297.26	
Other car oil	80	.10	8.00	
" " "	423	.06	25.38	
Grease	12,134½	.04	485.36	
"	250½	.0225	5.63	
				11,821.63
				82,938.70

GUARANTEED COST.

Locomotive mileage	22,796,928 at	2.25	51,293.09	
Pass. car "	49,774,323	.45	22,398.45	
Freight-car "	149,580,717	.075	11,218.54	
				84,910.08

Settlement file No.
Record No. 2, page No. 211.
Claim book, page No.

PETITIONER'S EXHIBIT 451—Continued.

NEW YORK, NEW HAVEN & HARTFORD RAILWAY—Continued.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	41,550½	$0.48	$19,944.48	
Engine oil	138,607½	.28	38,810.17	
				$58,754.65
Passenger-car service:				
Coach oil	72,225½	.33	23,834.43	
Grease	2,158#	.04	86.32	
				23,920.75
Freight-car service:				
Car oil	71,796	.18	12,923.28	
Grease	19,433#	.04	777.04	
				13,700.32
				96,375.72

GUARANTEED COST.

Locomotive mileage	26,043,020	at 2.25	58,596.80	
Pass. car "	54,707,358	.45	24,618.31	
Freight-car "	181,286,677	.075	13,596.50	
				96,811.61

Settlement file No.
Record No. 3, page No. 118.
Claim book, page No.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	35,786	$0.48	$17,177.28	
Engine oil	124,789½	.28	34,941.26	
				$52,118.54
Passenger-car service:				
Coach oil	71,251	.33	23,512.83	
Car oil	2,372#	.04	94.88	
				23,607.71
Freight-car service:				
Car oil	69,947½	.18	12,589.11	
Engine oil	111	.28	31.08	
Grease	21,510#	.04	860.40	
				13,480.59
				$89,206.84

GUARANTEED COST.

Locomotive mileage	25,788,364	at 2.25	58,023.82	
Pass. car "	56,681,404	.45	25,506.67	
Freight-car "	168,189,040	.075	12,614.17	
				$96,144.66

Settlement file No.
Record No. 4, page No. 73.
Claim book, page No.

PETITIONER'S EXHIBIT 451—Continued.

NEW YORK, NEW HAVEN & HARTFORD RAILWAY—Continued.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	41,093	$0.48	$19,724.64	
Engine oil	134,060¼	.28	37,537.07	$57,261.71
Passenger-car service:				
Coach oil	71,435	.33	23,573.58	
Grease	2,424	.04	96.96	23,670.54
Freight-car service:				
Car oil	76,942½	.18	13,849.65	
Coach oil	58	.28	15.68	
Engine oil	453	.30	149.49	
"	21,864#	.04	874.56	14,889.38
Grease				95,821.63

GUARANTEED COST.

Locomotive mileage	27,240,045 at	2.25	61,290.14	
Pass. car "	60,100,803	.45	27,045.39	
Freight-car "	179,431,835	.075	13,457.37	101,792.90

Settlement file No. —.
Record No. 4, page No. 73.
Claim book, page No. —.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	50,475½	$0.48	$24,228.06	
Engine oil	159,250¼	.28	44,591.90	$68,819.96
Passenger-car service:				
Coach oil	73,693½	.33	24,318.89	
Grease	2,680#	.04	107.20	24,426.09
Freight-car service:				
Car oil	89,339	.18	16,081.11	
Coach oil	356	.33	117.48	
Engine oil	252	.28	70.56	
Grease	22,768#	.04	953.60	17,222.75
				110,468.80

GUARANTEED COST.

Locomotive mileage	29,033,831 at	2.25	65,326.12	
Pass. car "	63,800,557	.45	28,710.25	
Freight-car "	186,271,499	.075	13,970.35	108,006.72
Excess cost				2,462.08
Per cent of excess				2.2

Settlement file No. —.
Record No. 4, page No. 267.
Claim book, page No. 95.

PETITIONER'S EXHIBIT 451—Continued.

NEW YORK, NEW HAVEN & HARTFORD RAILWAY—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	58,912⅝	$0.48	$28,277.94	
Engine oil	179,085¼	.28	50,143.85	
Car oil	83	.18	14.94	
Grease	40⅝	.03	1.20	
				$78,437.93
Passenger-car service:				
Coach oil	76,222	.33	25,153.37	
Grease	950	.04	38.00	
"	2,072	.03	62.16	
				25,253.53
Freight-car service:				
Car oil	99,719½	.18	17,949.47	
Grease	6,353⅝	.04	254.12	
"	20,391⅛	.03	611.73	
				18,815.32
				122,506.78

GUARANTEED COST.

Locomotive mileage	31,027,089 at	2.35	72,913.66	
Pass. car "	65,324,553	.45	29,396.09	
Freight-car "	199,551,319	.075	14,966.35	
				117,276.10
				5,230.68
Excess cost				
Per cent of excess				4¼

Settlement file No. —.
Record No. 4, page No. 267.
Claim book, page No. 95.

Statement of operations for 12 mo. of 1904 previously furnished.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	56,577⅞	$0.48	$27,157.38	
Engine oil	134,846⅛	.28	37,757.05	
Car oil	50,741	.18	9,133.38	
Greases			1,628.46	
				$75,676.27
Passenger-car service:				
Coach oil	32,434½	.33	10,703.40	
Other lubricants			804.23	
				11,507.63
Freight-car service:				
Car oil	50,625⅜	.18	9,114.40	
Greases			490.01	
				9,604.41
				96,788.31

GUARANTEED COST.

Locomotive mileage	31,665,964 at	2.35	74,415.01	
Pass. car "	67,642,290	.45	30,439.03	
Frt. car "	206,415,165	.075	15,481.13	
				120,335.17

Settlement file No. 339.
Record No. 5, page No. 215.
Claim book, page No. 95.

PETITIONER'S EXHIBIT 452.

N. Y., O. & W. R. R.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,089½	$0.50	$2,544.81	
Engine oil	11,143½	.30	3,343.05	
Car oil	4,342½	.20	868.45	
Other lubs			55.45	
				$6,811.76
Passenger-car service and freight-car service:				
Car oil	17,760	.20	3,552.00	
Grease	46	.03	1.56	
			3,552.56	
E. O. B			355.00	
				3,197.56
				10,009.32

GUARANTEED COST.

Locomotive mileage	3,537,998 at	2.4765	8,761.92	
Pass. frt. car "	38,475,856	.02947	1,133.88	
				9,895.80
				113.52
Excess cost				.011
Per cent of excess				

Settlement file No. —.
Record No. 2, page No. 31.
Claim book, page No. 24.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,809	$0.50	$2,404.50	
Engine oil	11,563	.30	3,468.90	
Car oil	3,683	.20	736.60	
Grease	1,743	.03	52.29	
			6,662.29	
E. O. B			74.00	
				$6,588.29
Passenger-car service and freight-car service:				
Car oil	14,683	.20	2,936.60	
Grease	86	.03	2.58	
			2,939.18	
E. O. B			293.00	
				2,646.18
				9,234.47

GUARANTEED COST.

Locomotive mileage	3,497,036 at	1.80	6,294.66	
Pass. car "	38,604,713 at	.0928	3,582.52	
Freight-car "				9,877.18

Settlement file No. —.
Record No. 2, page No. 205.
Claim book, page No. 24.

PETITIONER'S EXHIBIT 452—Continued.

N. Y., O. & W. R. R.—Continued.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,893	$0.50	$2,946.50	
Engine oil	14,098	.30	4,229.40	
Car oil	5,326	.20	1,065.20	
Grease	1,467	.03	44.01	
			8,285.11	
E. O. B			107.00	
				$8,178.11
Passenger-car service and freight-car service:				
Car oil	19,370	.20	3,874.00	
Grease	21	.03	.63	
			3,874.63	
E. O. B			387.00	
				3,487.63
				11,665.74

GUARANTEED COST.

Locomotive mileage	4,028,599 at	$1.80	$7,251.48	
Pass. & freight car	47,197,327	.0928	4,379.90	
				11,631.38
Excess cost				34.36
Percentage of excess				.003

Settlement file No. —.
Record No. 3, page No. 89.
Claim book, page No. 24.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,286	$0.50	$3,143.00	
Engine oil	14,825	.30	4,447.50	
Car oil	5,863	.20	1,172.60	
Grease	1,603	.03	48.09	
			8,811.19	
E. O. B			118.00	
				$8,693.19
Passenger-car service and freight-car service:				
Car oil	17,844	.20	3,574.80	
Grease	80	.03	2.40	
			3,577.20	
E. O. B			356.00	
				3,221.20
				11,914.39
Credit by adjustment				642.71
				11,271.68

GUARANTEED COST.

Locomotive mileage	3,911,290 at	$1.80	$7,040.32	
Pass. & frt. car "	43,616,485 at	.0928	4,047.61	
				11,087.93
Excess cost				183.75
Per cent of excess				16
				51

Settlement file No. —.
Record No. 3, page No. 291.
Claim book, page No. 24.

PETITIONER'S EXHIBIT 452—Continued.

NEW YORK, ONTARIO & WESTERN RAILROAD.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,248	$0.50	$4,124.00	
Engine oil	18,703	.30	5,610.90	
Car oil	7,336	.20	1,467.20	
Grease	1,889	.03	56.67	
			11,258.77	
Empty barrel credit			148.00	$11,110.77
Passenger and freight car service:				
Car oil	24,111	.20	4,822.20	
Hot-box compound	4	.03	.12	
			4,822.32	
Empty barrel credit			481.00	4,341.32
				15,452.09

GUARANTEED COST.

Locomotive mileage	4,609,523 at	1.80	8,297.14	
Pass. & frt. "	52,765,962	.0928	4,896.58	13,193.72
				2,258.37
Excess cost				14
Per cent of excess				

Record No. 4, page No. 196.
Claim book, page No. 24.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,004	$0.50	$3,502.00	
Engine oil	18,298	.30	5,489.40	
Car oil	8,340	.20	1,668.00	
Hot-box compound	1,908	.03	57.24	
Rod-cup grease	668	.075	50.08	
			10,766.72	
Empty barrel credit			167.00	$10,599.72
Passenger and freight service:				
Car oil	16,343	.20	3,268.60	
Grease	235	.03	7.05	
			3,275.65	
Empty barrel credit			327.00	2,948.65
				13,548.37

GUARANTEED COST.

Locomotive mileage	4,261,547 at	1.80	7,670.78	
Pass. & frt. "	43,707,023	.0928	4,056.01	11,726.79
				1,821.58
Excess cost				13
Per cent of excess				

Record No. 4, page No. 196.
Claim book, page No. 24.

PETITIONER'S EXHIBIT 452—Continue .

NEW YORK, ONTARIO & WESTERN RAILROAD—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,815	$0.50	$4,907.50	
Engine oil	22,729	.30	6,818.70	
Car oil	11,742	.20	2,348.40	
Hot-box compound	535	.03	16.17	
Rod-cup grease	9,948	.075	746.07	
			14,836.84	
Empty barrel credit			235.00	
				$14,601.84
Passenger and freight car service:				
Car oil	22,807	.20	4,561.40	
Empty barrel credit			456.00	
				4,105.40
				18,707.24

GUARANTEED COST.

Locomotive mileage	5,391,452	at 1.80	9,704.61	
Pass. & Frt. "	58,096,839	.0928	5,391.38	
				15,095.99
Excess cost				3,611.25
Per cent of excess				19

Record No. 5, page No. 119.
Claim book, page No. 24.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,076	$0.50	$5,038.00	
Engine oil	22,972	.30	6,891.60	
Car oil	11,986	.20	2,397.20	
Greases			532.52	
				$14,859.32
All-car service:				
Car oil	23,456	.20		4,691.20
				19,550.52

GUARANTEED COST.

Locomotive mileage	5,512,809	at 2.70	14,884.58	
All-car "	57,749,699	.075	4,908.72	
				19,793.30

Settlement file No. 333.
Record No. 5, page No. 119.
Claim book, page No. 24.

PETITIONER'S EXHIBIT 452—Continued.

NEW YORK, ONTARIO & WESTERN RAILROAD—Continued.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,635	$0.50	$5,317.50	
Engine oil	22,652	.30	6,795.60	
Car oil	13,359	.20	2,671.80	
Grease			617.30	
			15,402.20	
Empty barrel credit			267.00	$15,135.20
Passenger and freight car service:				
Car oil	27,806	.20	5,561.20	
Other lub's			61.70	
			5,622.90	
Empty barrel credit			556.00	5,066.90
				20,202.10

GUARANTEED COST.

Locomotive mileage	5,811,031	at 2.70	15,689.78	
Pass. & freight "	62,761,052	.075	4,707.08	20,396.86

Settlement file No. 69.
Record No. 6, page No. 29.
Claim book, page No. 24.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,987	$0.50	$4,993.50	
Engine oil	21,201	.30	6,360.30	
Car oil	10,881	.20	2,176.20	
Hot-box comp	903	.03	27.09	
Rod-cup grease	5,803	.075	434.77	
			13,991.86	
Empty barrel credit			217.00	$13,774.86
Passenger and freight service:				
Car oil	28,496	.20	5,697.20	
Other lub'a			93.20	
			5,790.40	
Empty barrel credit			570.00	5,220.40
				18,995.26

GUARANTEED COST.

Locomotive mileage	5,608,371	at 2.70	15,142.64	
Pass. & frt. "	59,390,379	.075	4,454.28	19,696.92

Settlement file No. 69.
Record No. 6, page No. 29.
Claim book, page No. 24.

PETITIONER'S EXHIBIT 453.

NEW YORK, SUSQUEHANNA & WESTERN RAILWAY.

Statement of operations for year 1900.

No statements of operations received. No excess.

Statement of operations for year 1901.

ACTUAL COST.

Locomotive service	$5,220.40
Passenger-car service	302.28
Freight-car service	2,500.21
	8,022.89
Adjustment	475.46
	7,622.01

GUARANTEED COST.

Locomotive mileage	2,122,510	at	$2.25	$4,775.65
Pass. car "	1,899,912	"	.20	379.98
Freight-car "	23,870,930	"	.09	2,148.38
				7,304.01
Excess cost				313.46
Per cent of excess				4

No monthly reports received. Figures taken from yearly statement.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,428½	$0.49	$1,679.84	
Engine oil	9,277½	.29	2,690.54	
Car oil	1,077½	.19	204.80	
			4,575.18	
Empty barrel credit			229.30	
				$4,345.88
Passenger-car service:				
Car oil	1,934½	.19	367.53	
Empty barrel credit			26.23	
				341.30
Freight-car service:				
Car oil	8,922½	.19	1,695.23	
Valve oil	10	.49	4.90	
Engine oil	209	.29	60.61	
			1,760.74	
Empty barrel credit			142.26	
				1,618.48
				6,305.56
Adjustment				605.09
				5,700.47

GUARANTEED COST.

Locomotive mileage	1,772,355	at	2.25	3,987.79
Pass. car "	1,899,534	"	.20	379.90
Freight-car	14,808,751	"	.09	1,332.78
				5,700.47

Record No. 4, page No. 62.
Claim book, page No. 176.

PETITIONER'S EXHIBIT 453—Continued.

NEW YORK, SUSQUEHANNA & WESTERN RAILWAY—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,733½	$0.49	$2,319.42	
Engine oil	12,028½	.29	3,488.26	
Car oil	814	.19	154.66	
			5,962.34	
Empty barrel credit			439.41	$5,522.93
Passenger-car service:				
Car oil	1,325	.19	251.75	
Empty barrel credit			41.12	210.63
Freight-car service:				
Car oil	12,014	.19	2,282.66	
Empty barrel credit			300.35	1,982.31
				7,715.87

GUARANTEED COST.

Locomotive mileage	2,185,700 at	2.25	4,917.83	
Pass. car "	1,930,239	.20	386.05	
Freight-car "	20,760,491	.09	1,868.98	7,172.86
				543.01
Excess cost				7
Per cent of excess				

Settlement file No. 322.
Record No. 4, page No. 62.
Claim book, page No. 178.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,881½	$0.49	$2,391.81	
Engine oil	10,885½	.29	3,156.86	
Car oil	1,016½	.19	193.08	$5,741.75
Passenger-car service:				
Car oil	1,445	.19		273.55
Freight-car service:				
Car oil	8,038½	.19		1,527.31
				7,542.61
Empty barrel credit				623.64
				6,918.97

GUARANTEED COST.

Locomotive mileage	2,077,106 at	2.25	4,673.49	
Pass. car "	2,016,607	.20	403.32	
Freight-car "	17,476,321	.09	1,572.87	6,649.68
				269.29
Excess cost				3.9
Per cent of excess				

Settlement file No. 322.
Record No. 5, page No. 186.
Claim book, page No. 178.

PETITIONER'S EXHIBIT 453—Continued.

NEW YORK, SUSQUEHANNA & WESTERN RAILWAY—Continued.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,022½	$0.49	$2,461.15	
Engine oil	10,819½	.29	3,137.58	
Car oil	1,923½	.19	365.51	
Grease			13.41	
			5,977.65	
Empty barrel credit			271.65	
				$5,706.00
Passenger-car service:				
Car oil	1,540½	.19	292.74	
Engine oil	50	.29	14.50	
			307.24	
Empty barrel credit			17.18	
				290.06
Freight-car service:				
Car oil	10,542	.19	2,002.98	
Engine oil	32	.29	9.28	
Valve oil	75	.49	36.75	
			2,049.01	
Empty barrel credit			201.59	
				1,847.42
				7,843.48

GUARANTEED COST.

Locomotive mileage	2,375,583	at 2.50	5,938.96	
Pass. car "	1,965,484	.15	295.35	
Freight-car "	16,872,281	.09	1,518.48	
			7,752.79	
Excess cost				90.69
Per cent of excess				1

Settlement folio No. 322.
Record No. 5, page No. 186.
Claim book, page No. 178.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,001½	$0.49	$2,450.80	
Engine oil	5,694½	.29	1,651.48	
Car oil	7,534	.19	1,431.46	
Greases			53.60	
			5,587.34	
Empty barrel credit			273.45	
				$5,313.89
Passenger-car service:				
Car oil	1,328½	.19	252.39	
Empty barrel credit			19.93	
				232.46
Freight-car service:				
Car oil	9,590½	.19	1,732.24	
Empty barrel credit			143.86	
				1,588.38
				7,134.73

GUARANTEED COST.

Locomotive mileage	2,328,506	at 2.50	5,821.27	
Pass. car "	2,097,370	.15	314.61	
Freight-car "	14,306,205	.09	1,287.56	
				7,423.44

Settlement file No. 130.
Record No. 6, page No. 137.

PETITIONER'S EXHIBIT 454.

NORFOLK & WESTERN RAILWAY.

Statement of operations for year ended August 31st, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	26,097½	$0.48	$12,526.92	
Old valve oil	9,050½	.1175	1,063.46	
Engine oil	41,655½	.28	11,663.54	
Car oil	24,738½	.18	4,452.94	
Lubricating oil	6,800½	.055	374.05	$30,080.91
Passenger-car service:				
Car oil	3,066½	.18	351.97	
Lubricating oil	845	.055	46.47	598.44
Freight-car service:				
Car oil	57,382½	.18	10,328.86	
Engine oil	36	.28	10.08	
Lubricating oil	6,017	.055	330.94	10,669.88
				41,349.23

GUARANTEED COST.

Locomotive mileage	12,097,886	at	1.20	14,517.46	
Passenger-car "	10,190,795	"	.15	1,528.62	
Freight-car "	208,529,571	"	.09	18,767.66	34,813.74
					6,535.49
Excess cost					16
Per cent of excess					

Settlement file No.
Record No., page No.
Claim book, page No. 81.

Statement of operations for year ended August 31st, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	25,777½	$0.48	$12,373.09	
Engine oil	42,533½	.28	11,909.41	
Car oil	29,909½	.18	5,383.86	$29,666.16
Passenger-car service:				
Car oil	334½	.18	.....	602.17
Freight-car service:				
Car oil	63,569½	.18	.....	11,442.46
				41,710.79

GUARANTEED COST.

Locomotive mileage	12,412,936	at	1.20	14,895.52	
Passenger-car "	10,073,712	"	.15	1,511.05	
Freight-car "	221,823,234	"	.09	19,964.09	36,370.66
					5,340.13
Excess cost					13
Per cent of excess					

Settlement file No.
Record No. 3, page 34.
Claim book, page 81.

PETITIONER'S EXHIBIT 454—Continued.

NORFOLK & WESTERN RAILWAY—Continued.

Statement of operations for the year ended August 31st, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	26,600½	$0.48	$12,768.42	
Engine oil	38,788½	.28	10,860.89	
Car oil	30,991½	.18	5,578.49	
				$29,207.80
Passenger-car service:				
Car oil	3,159	.18	.....	568.62
Freight-car service:				
Car oil	73,264½	.18	.....	13,187.68
				42,964.12

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	13,161,020	at $1.20	$15,793.23	
Pass. car "	10,347,877	" .15	1,552.18	
Freight-car "	218,707,217	" .09	19,683.65	
				$37,029.06
				5,933.06
Excess cost				
Per cent of excess				13

Settlement file No.
Record No. 3, page No. 250.
Claim book, page No. 81.

Statement of operations for year ended August 31st, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	28,611½	$0.48	$13,733.70	
Engine oil	43,375½	.28	12,425.68	
Car oil	27,570½	.18	4,962.75	
				$31,122.13
Passenger-car service:				
Car oil	3,245½	.18	.....	584.21
Freight-car service:				
Car oil	81,664½	.18	.....	14,699.60
				46,405.94
Adjustment %, O&C, and U&C				125.22
				46,531.67

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	13,300,408	at 1.40	18,620.59	
Pass. car "	11,281,790	" .15	1,692.26	
Freight-car "	212,350,381	" .09	19,111.53	
				39,424.38
				7,027.09
Excess cost				
Per cent of excess				15

Settlement file No.
Record No. 4, page No. 176.
Claim book, page No. 81.

Statement of operations for year ended August 31st, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	29,611½	$0.48	$14,213.40	
Engine oil	41,377½	.28	11,585.77	
Car oil	37,011½	.18	6,662.05	
				$32,461.22
Passenger-car service:				
Car oil	3,746½	.18	.....	674.34
Freight-car service:				
Car oil	81,418	.18	.....	14,655.24
				47,790.80

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	15,029,785	at 1.40	21,041.70	
Passenger-car "	12,630,709	" .15	1,894.60	
Freight-car "	224,760,162	" .09	20,228.41	
				43,164.71
				4,626.09
Excess cost				
Per cent of excess				9

Settlement file No.
Record No. 4, page 176.
Claim book page No. 81.

PETITIONER'S EXHIBIT 454—Continued.

NORFOLK & WESTERN RAILWAY—Continued.

Statement of operations for year ended August 31st, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	39,178¾	$0.48	$18,805.86		
Engine oil	54,798½	.28	15,343.64		
Car oil	49,273½	.18	8,869.21		
Other lubricants			34.85		
					$43,053.56
Passenger-car service:					
Car oil	4,145	.18	.....		746.10
Freight-car service:					
Car oil	104,438½	.18	.....		18,798.95
					62,598.61

GUARANTEED COST.

Locomotive mileage	17,766,328	at	1.40	24,872.86	
Passenger-car "	15,557,530	"	.15	2,333.63	
Freight-car "	244,536,991	"	.09	22,008.33	
					49,214.82
					13,383.79
Excess cost					21
Per cent of excess					

Settlement file No.
Record No. 5, page 83.
Claim book, page No. 81.

Statement of operations for year ending August 31st, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	44,085¼	$0.48	$21,160.86		
Engine oil	61,602½	.28	17,248.77		
Car oil	49,735	.18	8,955.88		
					$47,365.51
Passenger-car service:					
Car oil	5,784½	.18	.....		1,041.21
Freight-car service:					
Car oil	120,353	.18	.....		21,663.54
					70,070.26

GUARANTEED COST.

Locomotive mileage	18,476,682	at	1.60	29,562.69	
Passenger-car "	17,239,703	"	.10	1,723.97	
Freight-car "	261,344,172	"	.08	20,907.53	
					52,194.19
					17,876.07
Excess cost					25
Per cent of excess					

Settlement file No. 329.
Record No. 5, page No. 83.
Claim book, page No. 81.

PETITIONER'S EXHIBIT 454—Continued.

NORFOLK & WESTERN RAILWAY—Continued.

Statement of operations for four months ended December 31st, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	13,271½	$0.48	$6,370.44	
Engine oil	20,619½	.28	5,773.49	
Car oil	13,971½	.18	2,514.91	
				$14,659.84
Passenger-car service:				
Car oil	1,461	.18	.....	262.98
Freight-car service:				
Car oil	34,843	.18	.....	6,271.74
				21,193.56

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	6,475,426 at	$1.60	$10,360.68	
Passenger-car "	6,281,618 "	.10	628.16	
Freight-car "	91,806,507 "	.08	7,344.52	
				$18,333.36
Excess cost				2,860.20
Per cent of excess				13

Settlement file No. 329.
Record No. 6, page No. 16.
Claim book, page No. 81.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	45,076½	$0.48	$21,636.90	
Engine oil	64,873½	.28	18,164.68	
Car oil	50,392½	.18	9,070.67	
				$48,872.25
Passenger-car service:				
Car oil	5,305½	.18	.....	955.05
Freight-car service:				
Car oil	117,612	.18	.....	21,170.16
				70,997.44

GUARANTEED COST.

Locomotive mileage	21,148,292 at	1.60	33,837.26	
Passenger-car "	18,372,378 "	.10	1,837.23	
Freight-car "	303,784,324 "	.08	24,302.74	
				59,977.23
Excess cost				11,020.21
Per cent of excess				16

Settlement file No. 329.
Record No. 6, page 16.
Claim book, page 81.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	49,064½	$0.48	$23,551.02	
Engine oil	69,752½	.28	19,530.67	
Car oil	54,731½	.18	9,852.75	
D. J. C.	1,877½	.76	1,440.49	
				$54,373.93
Passenger-car service:				
Car oil	4,979½	.18	.....	896.37
Freight-car service:				
Car oil	116,132½	.18	.....	20,903.85
				76,174.15

GUARANTEED COST.

Locomotive mileage	23,650,971 at	1.80	42,571.74	
Passenger-car "	19,239,070 "	.05	961.95	
Freight-car "	315,355,389 "	.07	22,074.87	
				65,608.56
Excess cost				10,565.59
Per cent of excess				13

Settlement file No. 319.
Record No. 6, page 138.
Claim book, page No. 81.

PETITIONER'S EXHIBIT 455.

NORTHERN PACIFIC RAILWAY.

Statement of operations for year ended April 30th, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	20,701½	$0.491	$10,162.32	
Engine oil	40,024½	.288	12,034.55	
Car oil	3,410½	.192	656.39	
				$22,853.26
Passenger-car service:				
Spl. coach oil	6,320	.329	2,077.17	
Car oil	19,773½	.189	3,748.95	
Other lubricants			30.98	
				5,857.10
Freight-car service:				
Car oil	107,806½	.19	20,331.66	
Other lubricants			273.59	
				20,605.25
				49,315.61

GUARANTEED COST.

Locomotive mileage	14,429,662	at 1.647	23,765.59	
Passenger-car "	25,149,551	" .3076	7,736.00	
Freight-car "	103,341,395	" .1056	20,416.09	
				51,917.68
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 2, page No. 91.
Claim book, page No. 121.

NOTE.—These prices varied account some oils delivered in bulk and some in barrels and railroad company paying freight Chicago to St. Paul and adding same to price per gallon, prorating it over each kind of oil each month. All oils invoiced by oil company at regular prices.

Statement of operations for year ended April 30th, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	27,133½	$0.496	$13,481.14	
Engine oil	50,057½	.288	14,437.31	
Car oil	4,057½	.194	786.13	
Other lubricants	240½	.....	55.12	
				$28,759.70
Passenger-car service:				
Spl. coach oil	1,548	.329	510.21	
Car oil	23,946	.189	4,513.50	
Other lubricants	731	.....	164.35	
				5,188.06
Freight-car service:				
Car oil	101,136½	.189	20,922.49	
Other lubricants	1,060½	.....	276.33	
				21,198.82
				55,146.58

GUARANTEED COST.

Locomotive mileage	15,814,778	at $1.647	$26,046.94	
Passenger-car "	27,232,681	" .3076	8,376.77	
Freight-car "	209,523,874	" .1056	22,125.72	
				56,549.43
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 2, page 276.
Claim book, page No. 121.

NOTE.—These prices varied account some oils delivered in bulk and some in barrels and railroad company paying freight Chicago to St. Paul and adding same to price per gallon, prorating it over each kind of oil each month. All oils invoiced by oil company at regular prices.

PETITIONER'S EXHIBIT 455—Continued.

NORTHERN PACIFIC RAILWAY—Continued.

Statement of operations for year ended April 30th, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	32,194½	$0.489	$15,709.66	
Engine oil	56,328½	.289	16,269.97	
Car oil	5,297½	.188	996.22	
				$32,975.85
Passenger-car service:				
Car oil	24,885½	.187	4,655.20	
Other lubricants			139.00	
				4,794.20
Freight-car service:				
Car oil	111,474½	.187	20,840.98	
Other lubricants			181.54	
				21,022.12
				58,792.17

GUARANTEED COST.

Locomotive mileage	16,720,428	at $1.60	$26,752.69	
Passenger-car "	28,208,453	" .20	5,641.70	
Freight-car "	234,008,229	" .09	21,060.75	
				53,455.14
Excess cost				5,337.03
Per cent of excess				9

Settlement file No.
Record No. 3, page 189.
Claim book, page 121.

NOTE.—These prices varied account some oils delivered in bulk and some in barrels and railroad company paying freight Chicago to St. Paul and adding same to price per gallon, prorating it over each kind of oil each month. All oils invoiced by oil company at regular prices.

Statement of operations for year ended April 30th, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	39,573½	$0.491	$19,443.96	
Engine oil	68,197½	.286	19,547.28	
Car oil	8,984½	.186	1,672.21	
Grease	60½	.....	20.28	
				$40,683.73
Passenger-car service:				
Car oil	32,455½	.186	6,037.68	
Other lubricants			14.24	
				6,051.92
Freight-car service:				
Car oil	112,952	.185	20,908.26	
Other lubricants			131.39	
				21,039.65
				67,775.30

GUARANTEED COST.

Locomotive mileage	10,118,687	at $1.60	$30,589.89	
Passenger-car "	37,619,605	" .20	7,523.94	
Freight-car "	239,278,792	" .09	21,535.09	
				59,648.92
Excess cost				8,126.38
Per cent of excess				12

Settlement file No.
Record No. 4, page 139.
Claim book, page No. 121.

NOTE.—These prices varied account some oil delivered in bulk and some in barrels and railroad company paying freight Chicago to St. Paul and adding same to price per gallon, prorating it over each kind of oil each month. All oils invoiced by oil company at regular prices.

PETITIONER'S EXHIBIT 455—Continued.

NORTHERN PACIFIC RAILWAY—Continued.

Statement of operations for year ended April 30th, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	54,452½	$0.491	$26,721.76		
Engine oil	89,423¾	.286	25,573.13		
Car oil	14,888	.185	2,755.41		
Other lubricants	516¼	.....	241.63		
				$55,291.93	
Passenger-car service:					
Car oil	35,737	.185	6,633.23		
Other lubricants	.....	.....	7.17		
				6,640.40	
Freight-car service:					
Car oil	124,022½	.185	23,064.30		
Other lubricants	.....	.....	223.55		
				23,287.85	
				85,220.18	
Credit by adjustment				162.42	
				85,057.81	

GUARANTEED COST.

Locomotive mileage	23,381,344	at	$1.60	$37,410.15	
Passenger-car "	43,211,908	"	.20	8,642.38	
Freight-car "	296,601,915	"	.09	26,694.17	
					72,746.70
					12,311.01
Excess cost					14
Per cent of excess					

Settlement file No.
Record No. 4, page No. 139.
Claim book, page No. 121.

NOTE.—These prices varied account some oils delivered in bulk and some in barrels and railroad company paying freight Chicago to St. Paul and adding same to price per gallon, prorating it over each kind of oil each month. All oils invoiced by oil company at regular prices.

Statement of operations for year ended April 30th, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	73,484½	$0.488	$35,927.80		
Engine oil	119,523½	.289	34,555.11		
Car oil	19,801¼	.187	3,706.77		
Grease	1,261½	.....	728.47		
				$74,918.15	
Passenger-car service:					
Car oil	31,595½	.186	5,873.93		
Other lubricants	.....	.....	30.40		
				5,904.39	
Freight-car service:					
Car oil	119,553½	.189	22,661.37		
Other lubricants	.....	.....	236.19		
				22,897.56	
				103,720.10	

GUARANTEED COST.

Locomotive mileage	27,024,814	at	$1.60	$43,239.70	
Passenger-car "	49,383,638	"	.20	9,876.71	
Freight-car "	340,245,013	"	.09	30,622.05	
					83,738.46
					19,981.64
Excess cost					19
Per cent of excess					

Settlement file No. 325.
Record No. 5, page No. 43.
Claim book, page No. 121.

NOTE.—These prices varied account some oils delivered in bulk and some in barrels and railroad company paying freight Chicago to St. Paul and adding same to price per gallon, prorating it over each kind of oil each month. All oils invoiced by oil company at regular prices.

PETITIONER'S EXHIBIT 455—Continued.

NORTHERN PACIFIC RAILWAY—Continued.

Statement of operations for year ended April 30th, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	64,163½	$0.489	$31,366.93	
Engine oil	107,038½	.288	30,876.57	
Car oil	15,841½	.187	2,969.40	
Other lubricants	1,023	.....	806.87	
				$66,019.77
Passenger-car service:				
Car oil	15,689½	.191	3,008.65	
Other lubricants	6,520½	.....	2,192.66	
				5,201.31
Freight-car service:				
Car oil	118,013½	.188	22,148.75	
Other lubricants	665½	.....	226.53	
				22,375.28
				93,596.33

GUARANTEED COST.

Locomotive mileage	26,573,929 at	$2.75	73,078.30	
Pass. car "	49,530,929 "	.20	9,906.18	
Freight-car "	345,980,777 "	.09	31,138.27	
				114,122.75
Excess cost				
Per cent of excess				

Settlement file No. 224.
Record No. 5, page 43.
Claim book, page No. 121.

NOTE.—These prices varied account some oil delivered in bulk and some in barrels and railroad company paying freight and adding same to price per gallon, prorating it over each kind of oil each month. All oils invoiced by oil company at regular prices.

Statement of operations for year ended April 30th, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	60,741½	$0.4839	$29,394.13	
Engine oil	114,864	.2834	32,547.44	
Car oil	8,567	.1801	1,568.70	
Tallow and grease	2,628½	.5397	1,418.39	
				$64,958.66
Passenger-car service:				
Car oil	6,951½	.1919	1,334.16	
Coach oil	15,159½	.3377	5,119.33	
				6,453.49
Freight-car service:				
Car oil	131,930½	.1853	24,446.93	
Valve oil	13½	.4853	6.43	
Coach oil	608	.3360	204.33	
Engine oil	362	.2870	103.92	
				24,761.60
				96,173.75

GUARANTEED COST.

Locomotive mileage	26,815,077 at	2.75	73,741.46	
Passenger-car "	49,347,448 "	.20	9,869.49	
Freight-car "	376,702,926 "	.09	33,903.26	
				117,514.21

Settlement file No. 325.
Record No. 5, page No. 255.
Claim book, page No. 121.

These prices varied account some oils delivered in bulk and some in barrels and railroad company paying freight Chicago to St. Paul and adding same to price per gallon, prorating same over each kind of oil each month. All oils invoiced by oil company at regular prices.

PETITIONER'S EXHIBIT 455—Continued.

NORTHERN PACIFIC RAILWAY—Continued.

Statement of operations for year ended April 30th, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	81,891½	$0.485	$39,771.68	
Engine oil	142,348	.283	40,243.09	
Car oil	6,577	.188	1,239.11	
Other lubricants	4,131¾		2,359.45	$83,613.93
Passenger-car service:				
Car oil	26,638¼	.183	4,880.45	
Other lubricants			85.37	4,965.82
Freight-car service:				
Car oil	106,083¾	.185	19,671.12	
Other lubricants			475.01	20,146.13
				108,725.88

GUARANTEED COST.

Locomotive mileage	30,984,544 at	2.75	85,207.50	
Passenger-car "	58,496,806 "	.20	11,699.36	
Freight-car "	415,598,156 "	.09	37,403.83	134,410.69

Settlement file No. 224.
Record No. 5, page No. 255.
Claim book, page No. 121.

NOTE.—These prices varied account some oil delivered in bulk and some in barrels and railroad company paying freight Chicago to St. Paul and adding same to price per gallon, prorating it over each kind of oil each month. All oils invoiced by oil company at regular prices.

Statement of operations for year ended April 30th, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	112,728½	$0.49	$55,311.51	
Engine oil	161,646¾	.289	46,741.43	
Car oil	7,212¾	.192	1,387.14	
Other lubricants	9,095		5,888.85	$109,328.93
Passenger-car service:				
Car oil	35,327¼	.189	6,694.47	
Other lubricants			30.61	6,725.08
Freight-car service:				
Car oil	99,769	.19	18,981.83	
Other lubricants			157.43	19,139.26
				135,193.27

GUARANTEED COST.

Locomotive mileage	34,348,133 @	2.75	94,457.37	
Pass. car "	61,845,381 "	.20	12,369.08	
Freight-car "	398,124,266 "	.09	35,831.18	142,657.63

Settlement file No. 325.
Record No. 6, page No. 183.
Claim book, page No. —.

NOTE.—These prices varied account some oils delivered in bulk and some in barrels and railroad company paying freight Chicago to St. Paul and adding same to price per gallon, prorating it over each kind of oil each month. All oils invoiced by oil company at regular prices.

PETITIONER'S EXHIBIT 456.

OREGON RAILWAY & NAVIGATION COMPANY.

Statement of operations for year 1896.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,041½	$0.564	$1,715.20	
Engine oil	7,956½	.332	2,641.50	
Car oil	1,497½	.232	347.48	
Other valve oil	1,396	.419	585.19	
Other eng. oil	1,430½	.318	454.98	
				$5,744.35
Passenger-car service:				
Car oil	4,834½	.232	1,121.58	
Other lub. oil			6.64	
				1,128.22
Freight-car service:				
Car oil	20,087½	.232	4,660.51	
Engine oil	208	.332	69.06	
Other lub. oil	689	.14	96.46	
				4,826.03
				11,698.60

GUARANTEED COST.

Locomotive mileage	2,471,240 at	2.70	6,672.35	
Pass. car "	4,095,806 at	.18	737.08	
Freight-car "	24,595,571 at	.18	4,427.20	
				11,836.63
Excess cost				
Per cent of excess				

Settlement file No. —.
Record No. 1, page No. 184.
Claim book No. —.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,587½	$0.564	$2,023.19	
Engine oil	7,540½	.332	2,503.74	
Car oil	2,550	.232	591.58	
Other valve oil	1,087½	.416	452.51	
Other eng. oil	2,579½	.3148	812.07	
				6,383.66
E. O. B				39.30
				6,343.59
Passenger-car service:				
Car oil	4,266½	.231	989.82	
Freight-car service:				
Car oil	24,140	.232	5,600.47	
				6,590.29
				12,933.88
Credit by adjustment				411.09
				12,522.79

GUARANTEED COST.

Locomotive mileage	2,780,998 at	2.50	6,952.49	
Pass. car "	4,155,896 at	.17	706.51	
Freight-car "	27,780,021 at	.17	4,722.60	
				12,381.60
Excess cost				141.19
Per cent of excess				1 per cent

Settlement file No. —.
Record No. 2, page No. 13.
Claim book No. 110.

PETITIONER'S EXHIBIT 456—Continued.

OREGON RAILWAY & NAVIGATION COMPANY—Continued.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,221½	$0.564	$2,380.78	
Engine oil	11,523	.332	3,825.62	
Car oil	2,840	.232	658.86	
Other valve oil	822½	.416	342.01	
				$7,207.27
E. O. B				43.00
				7,164.27
Passenger-car service:				
Coach oil	51,610½	.232	1,197.53	
Freight-car service:				
Car oil	24,502½	.232	5,684.04	
				6,881.57
				14,045.84

GUARANTEED COST.

Locomotive mileage	3,140,632	at 2.50	7,851.58	
Pass. car "	5,209,449	at .17	885.61	
Freight-car "	33,645,546	at .17	5,719.74	
				14,456.93
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 2, page No. 176.
Claim book, page No. 110.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,360	$0.564	$3,023.03	
Engine oil	12,810½	.332	3,921.03	
Car oil	2,963½	.232	688.71	
				$7,632.77
E. O. B				55.00
				7,577.77
Passenger-car service:				
Car oil	5,371½	.232	1,246.18	
Freight-car service:				
Car oil	20,424	.232	4,738.11	
				5,984.29
				13,562.06

GUARANTEED COST.

Locomotive mileage	3,104,413	at a$2.375	$7,372.98	
Pass. car "	5,947,329	at .1615	960.49	
Freight-car "	30,562,323	at .1615	4,935.82	
				13,269.29
				292.77
Excess cost				
Per cent of excess				2

Settlement No.
Record No. 3, page No. 87.
Claim book, No. 110.

a Sliding scale.

PETITIONER'S EXHIBIT 456—Continued.

OREGON RAILWAY & NAVIGATION COMPANY—Continued.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,615½	$0.52	$3,439.93	
Engine oil	14,334	.30	4,300.19	
Car oil	3,143½	.20	628.73	
				$8,368.85
E. O. B				65.00
				8,303.85
Passenger-car service:				
Car oil	7,268½	.20	1,451.73	
Freight-car service:				
Car oil	22,957	.20	4,631.40	
				6,083.13
				14,386.98

GUARANTEED COST.

Locomotive mileage	3,523,705	at	2.00	7,047.41
Pass. car "	7,283,102	at	.16	1,165.29
Freight-car "	36,100,102	at	.16	5,776.02
				13,988.72
Excess cost				398.26
Per cent of excess				2

Settlement file No.
Record No. 4, page No. 17.
Claim book, page No. 110.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,177½	$0.52	$4,252.02	
Engine oil	17,216½	.30	5,164.95	
Car oil	4,269½	.20	853.90	
				$10,270.87
E. O. B			81.50	
Allowance % awg. mileage			408.38	
				489.88
				9,780.99
Passenger-car service:				
Car oil	9,241½	.20	.....	1,848.25
Freight-car service:				
Car oil	25,285½	.20	.....	5,057.20
				16,686.44

GUARANTEED COST.

Locomotive mileage	3,753,597	at	2.00	7,507.19
Pass. car mileage	7,855,135	at	.16	1,256.82
Freight-car "	38,959,331	at	.16	6,233.49
				14,997.50
Excess cost				1,688.94
Per cent of excess				10

Settlement file No.
Record No. 4, page No. 17.
Claim book, page No. 110.

PETITIONER'S EXHIBIT 456—Continued.

OREGON RAILWAY & NAVIGATION COMPANY—Continued.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	7,099¼	$0.52	$3,691.84		
Engine oil	13,701½	.30	4,710.42		
Car oil	3,520¼	.20	704.14		
			9,106.40		
			71.00		
				$9,035.40	
E. O. B				1,655.00	
Passenger-car service:					
Car oil	8,275	.20	.....	4,797.23	
Freight-car service:					
Car oil	23,986½	.20	.....	15,487.63	

GUARANTEED COST.

Locomotive mileage	3,645,662	at	2.00	7,291.34	
Pass. car "	8,125,713	at	.16	1,300.11	
Freight-car "	43,712,476	at	.16	6,994.00	15,585.45
					2,625.77
					2

Excess cost
Per cent of excess

Settlement file No.
Record No. 3, page 252.
Claim book, page No. 110.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	7,892¼	$0.50	$3,946.43		
Engine oil	16,683	.30	5,004.90		
Car oil	4,094¼	.20	818.67		
				9,770.00	
Passenger-car service:					
Car oil	9,064¼	.20	.....	1,812.90	
Freight-car service:					
Car oil	23,835	.20	.....	4,677.00	
				16,259.90	

GUARANTEED COST.

Locomotive mileage	4,073,732	at	$2.00	$8,147.46	
Pass. car "	8,551,664	at	.16	1,368.27	
Freight-car "	42,506,259	at	.16	6,801.00	16,316.73

Excess cost
Per cent of excess

Settlement file No.
Record book, No. 4, page No. 252.
Claim book, page No. 110.

Statement of operations for Jan., Feb., and March, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	1,831¼	$0.52	$952.45		
Engine oil	3,986¾	.30	1,186.87		
Car oil	781	.20	156.20		
				$2,295.52	
Passenger-car service:					
Car oil	1,835¼	.20	.....	367.17	
Freight-car service:					
Car oil	5,742¼	.20	.....	1,148.53	
				3,811.22	

PETITIONER'S EXHIBIT 456—Continued.

OREGON RAILWAY & NAVIGATION COMPANY—Continued.

Statement of operations for Jan., Feb., and March, 1904—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	897,581 at	$2.00	$1,795.16	
Pass. car "	2,058,061 at	.16	329.29	
Freight-car "	8,701,834 at	.16	1,392.29	
				$3,516.74
Excess cost				294.45
Per cent of excess				7

Settlement file No.
Record No. 5, page No. 181.
Claim book, page No. 110.

Statement of operations for year ended March 31st, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,126½	$0.52	$3,705.90	
Engine oil	16,015¾	.30	4,804.78	
Car oil	3,611¼	.20	722.34	
				$9,233.02
Passenger-car service:				
Car oil	7,800⅞	.20		1,580.18
Freight-car service:				
Car oil	19,439¼	.20		3,887.85
				14,701.05
Less credit for empty barrels				165.00
				14,536.05

GUARANTEED COST.

Locomotive mileage	4,004,253 at	$1.75	$7,007.45	
Pass. car mileage	8,441,828 at	.13	1,097.44	
Freight-car "	42,268,397 at	.08	3,381.47	
				11,486.36
Excess cost				3,049.69
Per cent of excess				21

Settlement file No. 359.
Record No. 5, page No. 181.
Claim book, page No. 110.

Statement of operations for year ended March 31st, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,071½	$0.52	$4,197.99	
Engine oil	17,779¾	.30	5,333.84	
Car oil	4,838⅔	.20	967.77	
			10,498.69	
E. O. B			185.00	
				$10,313.00
Passenger-car service:				
Coach oil	7,446⅛		1,489.30	
Freight-car service:				
Car oil	20,913⅛		4,182.77	
				5,672.07
				15,985.67

GUARANTEED COST.

Locomotive mileage	4,459,359 at	$1.75	$7,803.88	
Pass. car "	10,371,690 at	.13	1,348.32	
Freight-car "	45,615,620 at	.08	3,649.25	
				12,801.45
Excess cost				3,184.22
Per cent of excess				20

Settlement file No. 359.
Record No. 5, page No. 181.
Claim book No. 110.

PETITIONER'S EXHIBIT 457.

OREGON SHORT LINE RY.

Statement of operations 12½ months ended March 31st, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,049⅛	$0.6165	$5,557.86	
Engine oil	14,695⅝	.3745	5,632.45	
Car oil	1,610⅜	.2735	445.16	
			11,635.47	
			73.91	
E. O. B.				$11,561.56
Passenger-car service:				
Car oil	5,453⅜	.2735	1,492.61	
Other lub. oil	1,177	.50	588.75	
				2,081.36
Freight-car service:				
Car oil	32,723⅜	.2735		9,091.06
				22,733.98

GUARANTEED COST.

Locomotive mileage	4,200,343 at	$2.55	$10,710.82	
Pass. car "	6,945,387 at	.18	1,250.17	
Freight-car "	55,090,369 at	.18	9,916.63	
				21,877.62
				856.36
Excess cost				4
Per cent of excess				

Settlement file No.
Record No. 2, page No. 80.
Claim book No. 63.

Variation in prices due to delivery of oils at different points.

Statement of operations for year ended March 31st, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,607⅜	$0.61	$5,860.65	
Engine oil	15,923½	.37	5,891.65	
Car oil	1,127½	.27	304.36	
				$12,056.66
Passenger-car service:				
Car oil	6,495½	.27		1,753.70
Freight-car service:				
Car oil	39,064½	.27		10,547.45
				24,357.81

GUARANTEED COST.

Locomotive mileage	4,588,368 at	$2.55	$11,700.34	
Pass. car "	7,012,144 at	.18	1,262.19	
Freight-car "	62,293,725 at	.18	11,212.87	
				24,175.40
				182.41
Excess cost				.005
Per cent of excess				

Settlement file No.
Record No. 2, page No. 272.
Claim book No. 63.

PETITIONER'S EXHIBIT 457—Continued.

OREGON SHORT LINE RY.—Continued.

Statement of operations for year ended March 31st, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,915½	$0.61	$5,438.38	
Engine oil	17,728½	.37	6,559.84	
Car oil	2,185½	.27	590.05	
				$12,588.27
Passenger-car service:				
Car oil	8,000½	.27	2,160.08	
Freight-car service:				
Car oil	36,981½	.27	9,987.96	
				12,148.04
				24,736.31

GUARANTEED COST.

Locomotive mileage	5,140,082 at	$2.55	$13,107.21	
Pass. car "	9,023,728 at	.18	1,624.27	
Freight-car "	67,331,801 at	.18	12,119.72	
				26,851.20
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 3, page 219.
Claim book, page No. 63.

Statement of operations for year ended March 31st, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	10,319½	$0.52	$5,366.18	
Engine oil	22,659½	.30	6,797.85	
Car oil	3,107½	.20	621.59	
			12,785.62	
E. O. B			206.00	
				$12,579.62
Passenger-car service:				
Car oil	8,266½	.20		1,652.61
Freight-car service:				
Car oil	33,897	.20		6,779.44
				21,011.67

GUARANTEED COST.

Locomotive mileage	5,879,693 at	$2.00	$11,759.39	
Pass. car "	11,609,313 at	.16	1,857.49	
Freight-car "	72,905,118 at	.16	11,664.82	
				25,281.70
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 4, page No. 116.
Claim book, page No. 63.

PETITIONER'S EXHIBIT 457—Continued.

OREGON SHORT LINE RY.—Continued.

Statement of operations for year ended March 31st, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	13,573¾	$0.52	$7,058.29	
Engine oil	28,613½	.30	8,583.92	
Car oil	3,827¼	.20	765.57	
			16,407.78	
			271.00	
				$16,136.78
E. O. B				1,742.46
Passenger-car service:				
Car oil	8,712¾	.20		6,999.50
Freight-car service:				
Car oil	34,997¾	.20		24,878.74

GUARANTEED COST.

Locomotive mileage	6,271,083	at	2.00	12,542.17	
Pass. car "	12,487,107	at	.16	1,997.93	
Freight-car "	82,380,476	at	.16	13,180.88	
					27,720.98
Excess cost					
Per cent of excess					

Settlement file No.
Record No. 4, page No. 116.
Claim book, page No. 63.

Statement of operations for year ended March 31st, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	13,688¾	$0.52	$7,117.84	
Engine oil	32,583½	.30	9,775.32	
Car oil	4,840¾	.20	968.17	
			17,861.33	
			274.00	
				$17,587.33
E. O. B				
Passenger-car service:	7,830	.20	1,566.00	
Car oil			7.48	
Other lub. oil				1,573.48
Freight-car service:				
Car oil	34,848¾	.20	6,969.59	
Engine oil	427¾	.32	136.80	
Other lub. oil	133	.30	39.90	
				7,146.29
				26,307.10

GUARANTEED COST.

Locomotive mileage	6,619,988	at	2.00	13,239.98	
Pass. car "	13,008,003	at	.16	2,081.28	
Freight-car "	86,886,867	at	.16	13,901.90	
					29,223.16
Excess cost					
Per cent of excess					

Settlement file No.
Record No. 5, page No. 34.
Claim book, page No. 63.

PETITIONER'S EXHIBIT 457—Continued.

OREGON SHORT LINE RY.—Continued.

Statement of operations for the year ended March 31st, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,618½	$0.52	$6,561.62	
Engine oil	34,877½	.30	10,463.32	
Car oil	1,651½	.20	330.27	
				$17,355.21
Passenger-car service:				
Car oil	9,368½	.20	1,873.70	
Engine oil	72	.30	21.60	
				1,895.30
Freight-car service:				
Car oil	42,865½	.20	8,573.15	
Engine oil	724½	.30	217.39	
				8,790.57
				28,041.08

GUARANTEED COST.

Locomotive mileage	6,172,233	at	2.00	12,344.47
Pass. car "	11,849,717	at	.16	1,895.95
Freight-car "	81,849,995	at	.16	13,096.00
				27,336.42
Excess cost				704.66
Per cent of excess				2

Settlement file No.
Record No. 5, page 34.
Claim book, page No. 63.

Statement of operations for the year ended March 31st, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	12,294	$0.52	$6,392.88	
Engine oil	32,037½	.30	9,611.29	
Car oil	1,648½	.20	329.78	
Rod cup grease	834	.075	62.55	
				$16,396.50
Passenger-car service:				
Car oil	6,369½	.20	.....	1,273.91
Freight-car service:				
Car oil	34,293	.20	6,858.60	
Engine oil	188	.30	56.40	
Valve oil	74	.52	38.48	
				6,953.48
				24,623.91
Less credit for empty oil barrels			249.03	
" adjustment of supply department inventory of 3/31/05			64.93	
				313.96
				24,309.95

GUARANTEED COST.

Locomotive mileage	6,068,352	at	1.75	10,619.62
Pass. car "	11,318,287	at	.13	1,471.38
Freight-car "	87,142,097	at	.08	6,971.37
				19,062.37
Excess cost				5,247.58
Per cent of excess				23

Settlement file No. 358.
Record No. 5, page No. 242.
Claim book, page No. 63.

PETITIONER'S EXHIBIT 457—Continued.

OREGON SHORT LINE RY.—Continued.

Statement of operations for the year ended March 31st, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,942½	$0.52	$6,199.72	
Engine oil	14,855½	.30	4,456.62	
Car oil	16,010½	.20	3,202.13	
Rod cup grease	5,583#	.075	418.74	
			14,277.21	
			249.61	
				$14,027.60
E. O. B				1,314.23
Passenger-car service:				
Car oil	6,571½	.20	.....	
Freight-car service:				
Car oil	31,001½	.20	6,200.28	
Engine oil	49	.30	14.70	
Valve oil	14	.50	7.00	
				6,221.98
				21,563.81
				816.43
Add adjustment a/c sup. dept. inventory				22,380.24

GUARANTEED COST.

Locomotive mileage	6,561,863	at	1.75	11,483.27	
Pass. car "	13,386,579	at	.13	1,740.25	
Freight-car "	88,700,671	at	.08	7,096.05	
					20,319.57
					2,060.67
Excess cost					9
Per cent of excess					

Settlement file No. 358.
Record No. 5, page No. 242.
Claim book, page No. 63.

Statement of operations for the year ended March 31st, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	14,340½	$0.52	$7,456.95	
Engine oil	19,566½	.30	5,869.89	
Car oil	16,637½	.20	3,327.54	
Rod cup grease	11,470#	.075	860.30	
Hot box comp	195#	.04	7.80	
			17,522.48	
			310.16	
				$17,212.32
E. O. B				1,343.33
Passenger-car service:				
Car oil	6,716½	.20	.....	
Freight-car service:				
Car oil	32,861	.20	.....	6,572.21
				25,127.86

GUARANTEED COST.

Locomotive mileage	7,223,137	at	1.75	12,640.49	
Pass. car mileage	14,342,820	at	.13	1,864.57	
Freight-car "	95,313,906	at	.08	7,625.11	
					22,130.17
					2,997.69
Excess cost					11
Per cent of excess					

Settlement file No. 358.
Record No. 6, page No. 167.
Claim book, page No. 63.

PETITIONER'S EXHIBIT 458.

PENNA. RAILROAD, ALL LINES EAST

Statement of operations for 11 months ended March 31, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	172,349	$0.48	$82,727.18	
Engine oil	361,699½	.28	101,275.98	
Car oil	7,355½	.18	1,324.08	
Other lubricants			2,673.95	
				$188,001.19
Passenger-car service:				
Coach oil	126,320	.33	41,685.55	
Car oil	98	.18	17.64	
Other lubricants			469.28	
				42,172.47
Freight-car service:				
Car oil	353,221½	.18	63,579.97	
Other lubricants			3,430.64	
				67,010.61
				297,184.27

GUARANTEED COST.

Loco. mileage	P. R. R. div	29,679,860	at 1.4445	42,872.56	
" "	U. R. R. of N. J	10,425,737	1.6065	16,748.95	
" "	P. & E	4,796,637	1.0926	5,240.80	
" "	Nor. Cent	4,954,376	1.5444	7,651.54	
" "	P., B. & W	7,910,276	1.2663	10,016.78	
" "	W. J. & S. S	1,989,674	1.8216	3,624.39	
Pass. car "	all lines	98,631,359	.18765	18,508.17	
Freight " "	" "	752,902,760	.0585	44,048.32	
					146,711.51
					146,472.76
Excess cost					
Per cent of excess					98

Record No. 1, pages 210 to 216, inclusive.

Statement of operations for year ended March 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	172,950½	$0.48	$83,011.08	
Engine oil	358,419½	.28	100,305.02	
Car oil	17,183	.18	3,092.97	
Crude oil	1,398½	.30	419.86	
Coach oil	4,155	.33	1,370.07	
Other lubricants			6[illegible].60	
				$188,265.60
Passenger-car service:				
Coach oil	100,090½	.33	33,029.99	
Car oil	23	.18	4.14	
Other lubricants			225.00	
				33,259.20
Freight-car service:				
Car oil	274,586½	.18	49,425.58	
Other lubricants			1,519.18	
				50,944.76
				272,469.56

GUARANTEED COST.

Loco. mileage	P. R. R. div	34,605,228	at 1.4445	49,987.25	
" "	U. R. R. of N. J	11,522,433	1.6065	18,510.79	
" "	P. & E	5,551,126	1.0926	6,065.16	
" "	Nor. Cent	5,742,642	1.5444	8,868.93	
" "	P., B. & W	7,899,435	1.2663	10,003.05	
" "	W. J. & S. S	2,305,527	1.8216	4,199.75	
Pass. car "	all lines	106,473,363	.18765	19,979.73	
Frt. " "	" "	914,332,506	.0585	53,488.45	
					171,103.11
					101,366.45
Excess cost					
Per cent of excess					37

Record No. 2, pages No. 57 to 63, inclusive.

PETITIONER'S EXHIBIT 458—Continued.

PENNA. RAILROAD, ALL LINES EAST—Continued.

Statement of operations for year ended March 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotives:					
Valve oil	180,011¼	$0.48	$86,395.60		
Engine oil	318,813¾	.28	89,267.70		
Coach oil	2,912½	.33	994.17		
Car oil	65,862¼	.18	12,011.40		
Other lubricants			565.80		
				$189,234.67	
Passenger-car-service:					
Coach oil	88,452¼	.33	29,189.45		
Car oil	1,882¾	.18	338.87		
Other lubricants			297.00		
				29,825.32	
Freight-car service:					
Car oil	374,785¾	.18	67,461.46		
Crude oil	49½	.30	14.85		
Other lubricants			1,057.40		
				68,533.71	
				287,593.70	

GUARANTEED COST.

Loco. mileage	P. R. R. div	36,810,113 at	1.4445	53,172.21	
" "	U. R. R. of N. J	11,738,029	1.6065	18,857.14	
" "	P. & E	5,650,643	1.0926	6,173.89	
" "	Nor. Cent	6,186,632	1.5444	9,554.63	
" "	P., B. & W	8,322,170	1.2663	10,538.36	
" "	W. J. & S. S	2,358,725	1.8216	4,296.65	
Pass. car "	all lines	110,565,389	.18765	20,747.60	
Frt. " "	" "	944,562,783	.06037	57,027.58	
					180,368.06
					107,225.64
					37

Excess cost

Per cent of excess

Record No. 2, pages No. 252 to 258, inclusive.

Statement of operations for year ended March 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive services:					
Valve oil	213,260¾	$0.48	$102,365.22		
Engine oil	254,994¼	.28	99,399.85		
Coach oil	3,043¾	.33	1,004.58		
Car oil	89,612½	.18	16,124.75		
Other lubricants			657.79		
				$219,552.19	
Passenger-car service:					
Coach oil	93,840¾	.33	30,967.31		
Car oil	3,383¾	.18	609.07		
Other lubricants			375.75		
				31,952.13	
Freight-car service:					
Car oil	387,304½	.18	69,714.79		
Other lubricants			1,233.08		
				70,947.87	
				322,452.19	

GUARANTEED COST.

Loco. mileage	P. R. R. div	41,176,375 at	1.4445	59,479.27	
" "	U. R. R. of N. J	12,199,333	1.6065	19,598.23	
" "	P. & E	5,852,138	1.0926	6,394.04	
" "	Nor. Cent	6,663,926	1.5444	10,291.77	
" "	P., B. & W	8,705,055	1.2663	11,023.21	
" "	W. J. & S. S	2,591,089	1.8216	4,721.02	
Pass. car "	all lines	117,172,018	.08765	21,987.33	
Frt. " "	" "	1,042,405,034	.06255	65,206.78	
					198,701.65
					123,750.54
					4,483.46
Adjustment account sliding scale in guaranty figures					128,234.00
					39

Excess cost

Per cent of excess

Record No. 3, pages No. 156 to 162, inclusive.
Claim book, pages Nos. 27-30-31.

PETITIONER'S EXHIBIT 458—Continued.

PENNA. RAILROAD, ALL LINES EAST—Continued.

Statement of operations for year ended March 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotives:				
Valve oil	231,832½	$0.48	$111,279.30	
Engine oil	381,144½	.28	106,720.40	
Coach oil	3,435½	.33	1,132.89	
Car oil	117,458½	.18	21,114.31	
Crude oil	435½	.30	520.32	
				$240,921.61
Passenger-car service:				
Coach oil	77,790	.33	25,736.66	
Car oil	3,600	.18	647.98	
Other lubricants			285.23	
				26,669.87
Freight-car service:				
Car oil	369,612½	.18	66,530.24	
Other lubricants			764.27	
				67,294.51
				334,885.99

GUARANTEED COST.

Loco. mileage	P. R. R. div	42,481,195 at 1.4445	61,364.08	
" "	U. R. R. of N. J	12,821,376 1.6065	20,597.54	
" "	P. & E	6,102,926 1.0926	6,668.05	
" "	Nor. Cent	6,605,931 1.5444	10,202.20	
" "	P., B. & W	9,036,918 1.2663	11,443.45	
" "	W. J. & S. S	2,779,002 1.8216	5,062.23	
Pass. car "	all lines	127,226,977 .18765	23,874.14	
Frt. " "	" "	1,056,204,541 .0597	63,075.15	
				202,286.84
				132,596.15
Adjustment account sliding scale in guaranty figures				6,965.13
				139,564.28
Excess cost				
Per cent of excess				42

Record No. 4, pages No. 77 to 83, inclusive.
Claim book, page No. 27-30-31.

Statement of operations for 9 months ended December 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotives:				
Valve oil	193,307½	$0.48	$92,787.30	
Engine oil	319,084½	.28	89,343.78	
Car oil	106,664½	.18	19,200.62	
Crude oil	193½	.30	58.17	
Coach oil	3,592½	.33	1,185.57	
Other lubricants			271.27	
				$202,846.71
Passenger-car service:				
Coach oil	63,940½	.33	21,100.33	
Car oil	2,404½	.18	432.87	
Other lubricants			216.78	
				21,749.98
Freight-car service:				
Car oil	311,068½	.18	55,992.29	
Other lubricants			595.51	
				56,587.80
				281,184.49

GUARANTEED COST.

Loco. mileage	P. R. R. div	32,543,146 at 1.445	47,008.57	
" "	U. R. R. of N. J	10,095,064 1.6065	16,217.22	
" "	P. & E	5,243,185 1.0926	5,728.70	
" "	Nor. Cent	5,037,088 1.5444	7,779.28	
" "	P., B. & W	7,166,022 1.2663	9,074.33	
" "	W. J. & S. S	2,232,641 1.8216	4,066.98	
Pass. car "	all lines	109,776,408 .18765	20,599.56	
Frt. " "	" "	748,244,500 .06453	54,135.82	
				164,610.46
				116,574.03
Adjustment account sliding scale in guaranty figures				2,599.27
				119,173.30
Excess cost				
Per cent of excess				42

Record No. 4, pages No. 77 to 83, inclusive.
Claim book, pages No. 27-30-31.

PETITIONER'S EXHIBIT 458—Continued.

PENNA. RAILROAD, ALL LINES EAST—Continued.

Statement of operations for year ended December 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotives:				
Valve oil	316,424½	$0.48	$151,749.64	
Engine oil	511,274½	.28	143,269.27	
Car oil	192,035½	.18	34,562.35	
Other lubricants			590.79	
Coach oil	6,409½	.33	2,114.83	
				$332,286.88
Passenger-car service:				
Coach oil	92,402½	.33	30,492.99	
Car oil	1,417½	.18	255.23	
Other lubricants			210.29	
				30,958.51
Freight-car service:				
Car oil	585,466½	.18	105,383.97	
Other lubricants			1,488.36	
				106,872.33
				470,117.72

GUARANTEED COST.

Locomotive mileage	P. R. R. div.	48,873,289	at 1.68525	82,363.71	
" "	U. R. R. of N. J.	13,893,319	1.87425	25,739.55	
" "	P. & E	6,761,533	1.2747	8,618.92	
" "	Nor. Cent	6,960,122	1.8018	12,540.73	
" "	P., B. & W	9,737,398	1.47735	14,385.54	
" "	W. J. & S. S.	2,883,049	2.1252	6,127.05	
" "	B. & A. V	7,844,065	2.709	21,249.57	
" "	all lines	147,416,496	.18765	27,662.70	
Pass. car "	" "	1,128,054,767	a.0709	79,979.30	
Freight-car "	" "				278,667.07
					191,450.65
					2,825.15
Adjustment account of sliding scale in guaranty figures					194,275.80
					.41
Excess cost					
Per cent of excess					

Record No. , pages No.
Claim book, pages No. 28, 153, 154, 155, 175.

a Guaranty on freight cars $0.0585 per 1,000, plus allowance for oil used on new freight cars.

Statement of operations for year ended December 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotives:				
Valve oil	353,634½	$0.48	$169,646.26	
Engine oil	596,954½	.28	167,145.62	
Car oil	276,795½	.18	49,823.23	
Coach oil	8,499½	.33	2,804.88	
Other lubricants			1,769.75	
Crude oil	648½	.30	194.47	
				$391,384.21
Passenger-car service:				
Coach oil	103,154½	.33	33,711.02	
Car oil	698½	.18	127.35	
Other lubricants			294.09	
				34,132.46
Freight-car service:				
Car oil	583,546½	.18	105,038.37	
Other lubricants			1,526.76	
				106,565.13
				532,081.80

PETITIONER'S EXHIBIT 458—Continued.

PENNA. RAILROAD, ALL LINES EAST—Continued.

Statement of operations for year ended December 31, 1903—Continued.

GUARANTEED COST.

		Gallons.	Price.	Value.	
Loco. mileage	P. R. R. div.	50,665,037	$1.68525	$85,383.36	
"	U. R. R. of N. J.	14,678,391	1.87425	27,510.97	
"	P. & E.	7,748,099	1.2747	9,876.51	
"	Nor. Cent.	8,037,544	1.8018	14,482.05	
"	P., B. & W.	10,614,359	1.47735	15,681.12	
"	W. J. & S. S.	2,964,790	2.1252	6,300.77	
"	B. & A. V.	8,451,898	2.709	22,896.19	
Pass. car "	all lines	156,631,652	.18765	29,391.93	
Frt. " "	" "	1,159,555,930	*.06003	69,608.59	
					$381,131.39
Adjustment account of sliding scale in guarantees					250,950.42
					3,560.19
Excess cost					254,540.61
Per cent of excess					C

Record No. 5, pages No. 3 to 8, inclusive, and No. 16.
Claim book, pages No. 153, 154, 155, and 175.

* Guaranty for freight cars $0.0585, plus allowance for oil used on new freight cars.

Statement of operations for 1904-5. Previously furnished.

Statement of operations for year ended December 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotives:				
Valve oil	429,506½	$0.48	$206,163.00	
Engine oil	633,228	.28	177,303.89	
Car oil	378,600½	.18	68,148.38	
Coach oil	8,882	.33	2,931.05	
R. C. G.	144,631½	.075	10,857.37	
D. J. C.	99,662	.095	9,466.89	
Other lubricants			872.96	
				$475,743.54
Passenger-car service:				
Coach oil	107,073½	.33	35,334.11	
Car oil	721½	.18	129.86	
Other lubricants			398.35	
				35,862.32
Freight-car service:				
Car oil	748,326	.18	134,698.70	
Other lubricants			3,245.08	
				137,943.78
				649,549.64

GUARANTEED COST.

Loco. mileage	P. R. R.	59,585,966	at 1.68525	100,417.23	
"	U. R. R. of N. J.	17,255,151	1.87425	32,340.16	
"	P. & E.	8,764,287	1.2747	11,148.88	
"	Nor. Cent.	8,857,993	1.8018	15,960.34	
"	P., B. & W.	11,642,979	1.47735	17,200.76	
"	W. J. & S. S.	3,300,346	2.1252	7,013.90	
"	B. & A. V.	10,176,215	2.709	27,567.36	
Pass. car "	all lines	185,202,582	.18765	34,753.26	
Frt. " "	" "	1,339,610,927	*.0717	96,023.38	
					342,425.27
Adjustment account sliding scale in guaranty figures					307,124.37
					5,440.36
Excess cost					312,564.63
Per cent of excess					6

Record No. 6, pages 100 to 107, inc.
Claim book, page No. 33.

* Guaranty on freight cars $0.0585 per 1,000 miles, plus allowance for oil used on new freight cars.

PETITIONER'S EXHIBIT 459.

PENNSYLVANIA COMPANY.

Statement of operations for year ended February 28, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	31,724	$0.48	$15,227.46	
Engine oil	42,705	.28	11,967.81	
Car oil	11,040½	.18	1,987.31	
Other lubricants			2,256.39	
				$31,438.97

GUARANTEED COST.

Locomotive mileage	14,905,101 @	.746		11,119.21
				20,319.77
Excess cost				64
Per cent of excess				59
" " " all services				

Settlement file No.
Record No. 1, page No. 208.
Claim book, page No.

Statement of operations for 15 months ended February 28, 1897.

	Gallons.	Price.	Value.	
Passenger-car service:				
Car oil	22,222	$0.18	$3,999.96	
Other lubricants	1,813½		78.31	
				$4,078.27
Freight-car service:				
Car oil	137,186	.18	24,693.44	
Other lubricants			1,593.47	
				26,286.91
				30,365.18

GUARANTEED COST.

Passenger-car mileage	26,691,271 @	.0639	1,705.57	
Freight-car "	226,565,880	.0531	12,030.65	
				13,736.22
				16,629.96
Excess cost				55
Per cent of excess				

Settlement file No.
Record No. 1, page No. 171.
Claim book, page No.

Statement of operations for year ended February 28, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	36,471½	$0.48	$17,506.21	
Engine oil	55,265	.28	15,474.43	
Car oil	15,857	.18	2,854.28	
Other lubricants			76.59	
				$35,911.51
Passenger-car service:				
Car oil	15,380½	.18	2,768.49	
Other lubricants			26.47	
				2,794.96
Freight-car service:				
Car oil	87,833½	.18	15,810.09	
Other lubricants			212.11	
				16,022.20
				54,728.67

GUARANTEED COST.

Locomotive mileage	16,485,518 @	.746	12,298.20	
Pass. car "	21,873,152	.0639	1,397.69	
Freight-car "	206,772,567	.0531	10,979.62	
				24,675.51
				30,053.16
Excess cost				54
Per cent of excess				

Settlement file No.
Record No. 2, page No. 55.
Claim book, page No.

PETITIONER'S EXHIBIT 459—Continued.

PENNSYLVANIA COMPANY—Continued.

Statement of operations for year ended February 28, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	40,628½	$0.48	$19,501.48	
Engine oil	58,626½	.28	16,415.42	
Car oil	19,656½	.18	3,538.12	
Other lubricants			84.53	
				$39,539.55
Passenger-car service:				
Coach oil	5,465	.33	1,803.45	
Car oil	8,668½	.18	1,560.27	
Other lubricants			25.19	
				3,388.91
Freight-car service:				
Car oil	105,003½	.18	18,900.68	
Other lubricants			101.98	
				19,002.66
				61,931.12

GUARANTEED COST.

Locomotive mileage	17,488,713	@ .746	13,046.58	
Pass. car "	22,067,558	.0639	1,410.12	
Freight-car "	214,454,111	.0531	11,387.51	
				25,844.21
Excess cost				36,086.91
Per cent of excess				58

Settlement File No.
Record No. 2, page 229.
Claim book, page No.

Statement of operations for year ended February 28, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	49,206	$0.48	$23,662.08	
Engine oil	62,045½	.28	17,372.67	
Car oil	30,031½	.18	5,405.67	
Other lubricants			74.39	
				$46,514.81
Passenger-car service:				
Coach oil	9,328½	.33	3,078.40	
Car oil	2,359	.18	424.62	
Other lubricants			8.42	
				3,511.44
Freight-car service:				
Car oil	113,077	.18	20,353.86	
Other lubricants			36.39	
				20,390.25
				70,416.50

GUARANTEED COST.

Locomotive mileage	19,808,629	@ .746	14,777.24	
Pass. car "	22,411,971	.0639	1,432.12	
Freight-car "	245,975,293	.0531	13,061.29	
				29,270.65
Excess cost				41,145.85
Per cent of excess				58

Settlement file No.
Record No. 3, page No. 147.
Claim book, page No. 25.

PETITIONER'S EXHIBIT 459—Continued.

PENNSYLVANIA COMPANY—Continued.

Statement of operations for year ended February 28, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	55,804½	$0.48	$26,786.04	
Engine oil	60,578½	.28	16,961.91	
Car oil	38,011⅓	.18	6,842.12	
Other lubricants			53.50	
				$50,643.57
Passenger-car service:				
Coach oil	12,237½	.33	4,038.25	
Car oil	3,005½	.18	541.03	
Other lubricants			11.30	
				4,590.58
Freight-car service:				
Car oil	127,715	.18	22,988.70	
Other lubricants			29.08	
				23,017.78
				78,251.93

GUARANTEED COST.

Locomotive mileage	19,576,552	@	.746	14,604.11	
Pass. car "	25,184,536		.0639	1,609.29	
Freight-car "	232,954,788		.0531	12,369.90	
					28,583.30
					49,668.63
Excess cost					63
Per cent of excess					

Settlement file No.
Record No. 4, page 84.
Claim book, page No. 25.

Statement of operations for year ended February 28, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	55,745½	$0.48	$26,757.66	
Engine oil	66,260½	.28	18,552.81	
Car oil	46,102½	.18	8,296.47	
Other lubricants			181.52	
				$53,790.46
Passenger-car service:				
Coach oil	13,332½	.33	4,405.85	
Car oil	5,239½	.18	936.53	
				5,342.38
Freight-car service:				
Car oil	146,221	.18	26,319.76	
Other lubricants			111.96	
				26,431.72
				85,564.56

GUARANTEED COST.

Locomotive mileage	22,039,435	@	.746	16,441.42	
Pass. car "	28,213,124		.0639	1,802.82	
Freight-car "	253,651,723		.0531	13,468.91	
					31,713.15
					53,851.41
Excess cost					63
Per cent of excess					

Settlement file No.
Record No. 4, page No. 84.
Claim book, page No. 124.

PETITIONER'S EXHIBIT 459—Continued.

PENNSYLVANIA COMPANY—Continued.

Statement of operations for year ended February 28, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	80,888¼	$0.48	$38,826.66	
Engine oil	84,120	.28	23,553.59	
Car oil	65,872	.18	11,856.97	
Other lubricants			209.52	
				$74,446.74
Passenger-car service:				
Coach oil	14,517¾	.33	4,790.62	
Car oil	5,591½	.18	1,006.44	
Other lubricants			11.27	
				5,808.33
Freight-car service:				
Car oil	171,209½	.18	30,817.66	
Other lubricants			431.77	
				31,249.43
				111,504.50

GUARANTEED COST.

Locomotive mileage	25,538,895	@ .746	19,052.02	
Pass. car "	32,041,376	.0639	2,047.44	
Freight-car "	266,922,089	.0531	14,173.56	
				35,273.02
				76,231.48
Excess cost				
Per cent of excess				68

Settlement file No.
Record No. 4, page No. 285.
Claim book, page No.

Statement of operations for year ended February 28, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	102,966½	$0.48	$49,423.92	
Engine oil	103,604½	.28	29,007.79	
Car oil	84,876	.18	15,277.75	
Other lubricants			494.47	
				$94,203.93
Passenger-car service:				
Coach oil	14,311¾	.33	4,722.82	
Car oil	6,375½	.18	1,147.64	
Other lubricants			12.98	
				5,883.42
Freight-car service:				
Car oil	182,073¾	.18	32,773.24	
Other lubricants			225.79	
				32,999.03
				133,086.38

GUARANTEED COST.

Locomotive mileage	27,646,563	@ 1.30	35,940.53	
Pass. car "	32,912,945	.0639	2,103.14	
Freight-car "	287,149,997	.059	16,941.85	
				54,985.52
				78,100.86
Excess cost				
Per cent of excess				58

Settlement file No.
Record No. 5, page No. 285.
Claim book, page Nos. 173-204.

PETITIONER'S EXHIBIT 459—Continued.

PENNSYLVANIA COMPANY—Continued.

Statement of operations for year ended February 28, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	100,859¼	$0.48	$48,412.62	
Engine oil	104,586¾	.28	29,284.29	
Car oil	94,358¾	.18	16,984.52	
Other lubricants			398.79	
				$95,082.22
Passenger-car service:				
Coach oil	14,792¼	.33	4,881.42	
Car oil	6,567¼	.18	1,182.02	
				6,063.44
Freight-car service:				
Car oil	235,632¼	.18		42,414.05
				143,559.71

GUARANTEED COST.

Locomotive mileage	27,313,137	@ $1.30	$35,507.08	
Pass. car "	34,376,439	.0639	2,196.65	
Freight-car "	312,039,993	.059	18,410.33	
				56,114.06
				87,445.65
Excess cost				61
Per cent of excess				

Settlement file No. —.
Record No. 5, page No. 222.
Claim book, pages No. 173-204.

Statement of operations for year ended February 28, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	126,488¼	$0.48	$60,714.36	
Engine oil	130,053¾	.28	36,415.19	
Car oil	130,351¼	.18	23,463.34	
Other lubricants			797.57	
				$121,390.46
Passenger-car service:				
Coach oil	16,154	.33	5,330.82	
Car oil	5,688¾	.18	1,023.96	
				6,354.78
Freight-car service:				
Car oil	230,436¼	.18	41,478.51	
Other lubricants			7.67	
				41,486.18
				169,231.42

GUARANTEED COST.

Locomotive mileage	30,938,390	@ $1.30	$40,219.90	
Pass. car "	38,641,550	.0639	2,469.20	
Freight-car "	332,561,483	.059	19,621.13	
				62,310.23
				106,921.19
Excess cost				63
Per cent of excess				

Settlement file No.
Record No. 5, page No. 222.
Claim book, page No 204

PETITIONER'S EXHIBIT 460.

PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY.

Statement of operations for year ended February 28, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	34,112½	$0.48	$16,373.82	
Engine oil	57,144⅝	.28	16,000.50	
Car oil	23,590½	.18	4,247.43	
Other lubricants	33,365½	.....	4,016.79	
Grease	12,596⅝	.....	447.78	
				$41,086.32

GUARANTEED COST.

Locomotive mileage	17,284,190	at $1.06	.....	18,321.24
Excess cost				22,675.08
Per cent of excess				55
" " " all services				43

Settlement file No.
Record No. 1, page No. 209.
Claim book, page No.

Statement of operations for 15 months ended February 28, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Passenger-car service:				
Car oil	27,455½	$0.18	$4,941.91	
Other lubricants	240¼	.05⅞	14.23	
	527	.03	15.81	
	576	.0249	14.38	
	17,031½	.04	681.26	
				85,667.59
Freight-car service:				
Car oil	93,620½	.18	16,851.65	
Other lubricants	3,529½	.05⅞	202.94	
	5,381	.03	161.43	
	1,075	.0245	26.43	
	80,530½	.04	3,221.22	
				20,463.67
				26,131.26

GUARANTEED COST.

Passenger-car mileage	35,300,615	at .0873	3,081.74	
Freight-car "	253,150,898	.0531	13,442.31	
				16,524.05
Excess cost				9,607.21
Per cent of excess				36

Settlement file No.
Record No. 1, page No. 172.
Claim book page No.

Statement of operations for year ended February 28, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	35,969½	$0.48	$17,265.35	
Engine oil	68,345⅞	.28	19,136.75	
Car oil	24,538⅛	.18	4,416.87	
Other lubricants	975	.04	31.00	
				$40,849.97
Passenger-car service:				
Car oil	23,757⅞	.18	4,276.38	
Hot-box compound	3,904	.04	276.16	
				4,552.54
Freight-car service:				
Car oil	71,016½	.18	12,782.92	
	27,263	.04	1,090.52	
				13,873.44
				59,275.95

PETITIONER'S EXHIBIT 460—Continued.

PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY—Continued.

Statement of operations for year ended February 28, 1898—Continued.

GUARANTEED COST.

	Gallons.		Price.	Value.	
Locomotive mileage	18,086,734	at	1.06	$19,171.94	
Pass. car "	27,467,736		.0873	2,397.93	
Freight-car "	209,487,110		.0531	11,123.77	
					$32,693.64
					26,582.31
Excess cost					45
Percent of excess					

Settlement file No.
Record No. 2, page No. 56.
Claim book, page No.

Statement of operations for year ended February 28, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	39,251½	$0.48	$18,840.80	
Engine oil	70,745½	.28	19,612.68	
Car oil	26,933½	.18	4,847.42	
				$43,300.90
Passenger-car service:				
Car oil	19,771½	.18	3,540.98	
Hot-box compound	649	.04	25.96	
				3,566.94
Freight-car service:				
Car oil	77,284	.18	13,911.08	
Hot-box compound	1,176	.04	47.04	
				13,958.12
				60,825.96

GUARANTEED COST.

Locomotive mileage	18,926,539	at	.90	17,033.88	
Pass. car "	27,825,390		.0873	2,429.16	
Freight-car "	217,607,843		.0531	11,554.98	
					31,018.02
					29,807.94
Excess cost					49
Per cent of excess					

Settlement file No.
Record No. 2, page No. 230.
Claim book, page No.

Statement of operations for year ended February 28, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	42,164½	$0.48	$20,334.92	
Engine oil	72,976½	.28	20,433.49	
Car oil	34,257½	.18	6,166.29	
				$46,934.70
Passenger-car service:				
Car oil	20,057½	.18	.....	3,610.29
Freight-car service:				
Car oil	87,475½	.18	.....	15,745.61
				66,290.60

GUARANTEED COST.

Locomotive mileage	21,127,413	at	.90	19,0 4.67	
Pass. car "	29,027,327		.0873	2,534.09	
Freight-car "	245,838,327		.0531	13,054.02	
					34,602.78
					31,687.82
Excess cost					47
Per cent of excess					

Settlement file No.
Record No. 3, page No. 148.
Claim book, page No. 26.

PETITIONER'S EXHIBIT 460—Continued.

PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY—Continued.

Statement of operations for year ended February 28, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	44,604	$0.48	$21,409.92	
Engine oil	72,299	.28	20,243.58	
Car oil	41,874½	.18	7,537.43	
Other lubricants	2,633½	.33	869.06	
				$50,059.99
Passenger-car service:				
Coach oil	15,482½	.33	5,109.22	
Car oil	4,210½	.18	757.89	
				5,867.11
Freight-car service:				
Car oil	101,515½	.18		18,272.77
				74,199.87

GUARANTEED COST.

Locomotive mileage	20,526,448	at .90	18,473.80	
Pass. car "	29,652,366	.0873	2,588.65	
Freight-car "	236,998,902	.0531	12,584.64	
			33,647.09	
Adjustment account corrections			145.95	
				33,501.14
Excess cost				40,698.73
Per cent of excess				54

Settlement file No.
Record No. 4, page No. 85.
Claim book, page No. 26.

Statement of operations for year ended February 28, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	46,651½	$0.48	$22,250.19	
Special valve oil	427½	.50	213.75	
Engine oil	76,290½	.28	21,362.43	
Car oil	40,298½	.18	7,253.95	
Coach oil	7,706½	.33	2,543.18	
Other lubricants	503½	.19	95.42	
" "	509½	.21	106.95	
" "	86	.09	7.74	
				$53,833.61
Passenger-car service:				
Coach oil	19,744½	.33	6,514.98	
Car oil	704½	.18	126.72	
				6,641.70
Freight-car service:				
Car oil	99,591½	.18	17,926.51	
	341	.09	30.69	
				17,957.20
				78,432.51

GUARANTEED COST.

Locomotive mileage	22,322,423	at .90	$20,090.18	
Pass. car "	31,374,678	.0873	2,739.01	
Freight-car "	253,099,365	.0531	13,439.58	
			36,268.77	
Adjustment account corrections			363.53	
				35,905.24
Excess cost				42,527.27
Per cent of excess				54

Settlement file No.
Record No. 4, page No. 85.
Claim book, page No. 26-152.

PETITIONER'S EXHIBIT 460—Continued.

PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY—Continued.

Statement of operations for year ended February 28, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	63,603½	$0.48	$30,529.71	
Engine oil	96,261½	.28	26,953.20	
Car oil	48,553	.18	8,739.55	
Coach oil	7,873	.33	2,597.89	
Other lubricants	1,052¼	.21	221.02	
				$69,041.37
Passenger-car service:				
Coach oil	23,996½	.33	7,918.86	
Car oil	695½	.18	125.24	
				8,044.10
Freight-car service:				
Car oil	130,184½	.18	.....	23,433.26
				100,518.73

GUARANTEED COST.

Locomotive mileage	23,388,933 at	.90	21,050.04	
Pass. car "	34,665,947	.0873	3,026.34	
Freight-car "	249,750,281	.0531	13,261.74	
				37,338.12
				63,180.61
Excess cost				62
Per cent of excess				

Settlement file No.
Record No. 4, page No. 286.
Claim book, page No. 152.

Statement of operations for year ended February 28, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	81,957.062	$0.48	$39,339.39	
Engine oil	125,151	.28	35,042.25	
Car oil	50,918½	.18	9,606.68	
Other lubricants	10,343	.33	3,743.19	
" "	514½	.....	128.63	
				$87,860.14
Passenger-car service:	25,474.062	.33	8,406.44	
Coach oil	206½	.18	37.17	
Car oil				8,443.61
Freight-car service:				
Car oil	124,267½	.18	.....	22,368.10
				118,671.85

GUARANTEED COST.

Locomotive mileage	24,285,671 at	1.30	31,571.37	
Pass. car "	37,864,790	.0873	3,305.59	
Freight-car "	254,185,186	.059	14,996.91	
				49,873.87
				68,797.98
Excess cost				58
Per cent of excess				

Settlement file No.
Record No. 4, page No. 286.
Claim book, page No. 153-208.

PETITIONER'S EXHIBIT 460—Continued.

PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY—Continued.

Statement of operations for year ended February 28, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	79,574½	$0.48	$37,910.66	
Engine oil	128,962	.28	36,106.45	
Car oil	34,825½	.18	6,268.74	
Coach oil	11,613½	.33	3,823.89	
Rod-cup grease	17	.075	1.30	
Driving journal comp	195½	.095	18.59	
				$84,129.63
Passenger-car service:				
Coach oil	22,810½	.33	7,516.31	
Car oil	506½	.18	91.22	
				7,607.53
Freight-car service:				
Car oil	109,498½	.18	19,709.72	
Driving-journal comp	10	.095	.95	
				19,710.67
				111,447.83

GUARANTEED COST.

Locomotive mileage	22,802,828	at 1.30	29,643.68	
Pass. car "	40,187,030	.0873	3,508.33	
Freight-car "	255,294,984	.059	15,062.40	
				48,214.41
Excess cost				63,233.42
Per cent of excess				56

Settlement file No.
Record No. 5, page No. 223.
Claim book, page No. 208.

Statement of operations for year ended February 28, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	100,822½	$0.48	$48,394.92	
Engine oil	154,477½	.28	43,253.98	
Car oil	33,319½	.18	5,997.54	
Coach oil	10,215½	.33	3,390.80	
Driving-journal comp	1,567	.095	148.87	
Rod-cup grease	493½	.075	37.02	
				$101,223.13
Passenger-car service:				
Coach oil	22,954½	.33	7,575.06	
Car oil	135	.18	24.34	
				7,599.40
Freight-car service:				
Car oil	132,497	.18	23,784.68	
Engine oil	490½	.28	137.41	
				23,922.09
				132,744.62

GUARANTEED COST.

Locomotive mileage	24,490,029	at $1.30	$31,837.04	
Pass. car "	39,096,242	.0873	3,413.10	
Freight-car "	292,315,409	.059	17,246.61	
				52,496.75
Excess cost				80,247.87
Per cent of excess				60

Settlement file No.
Record No. 5, page No. 223.
Claim book, page No. 215.

PETITIONER'S EXHIBIT 461.

PHILADELPHIA & READING RY.

Statement of operations for year ended Feb. 28, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	31,204¼	$0.48–50	$15,062.24	
Engine oil	72,413¾	.28	20,275.78	
Car oil	29,537	.18	5,316.60	
Other lub's			4,915.12	
			45,569.74	
Credit, empty barrels			121.00	$45,448.74
Passenger-car service:				
Coach oil	36,501¾	.35	12,775.54	
Car oil	968	.18	174.33	
Other lub's			976.55	
			13,926.42	
Credit, empty barrels			652.00	13,274.42
Freight-car service:				
Car oil	147,077	.18	26,473.69	
P. & R. car oil	35,281	.0638	2,240.97	
Other lub's			215.78	
				28,930.44
Add, account undercharge on lub's				2,602.43
Total actual cost				90,256.03

GUARANTEED COST.

Locomotive mileage	22,232,310	at 1.1706	26,025.15	
Pass. car mileage	25,903,890	at .1308	3,388.19	
Freight-car mileage (tons)	2,046,915,073	at .00777	15,904.53	
				45,317.87
				44,938.16
Excess cost				49
Percentage of excess				

Record No. 1, page 256.
Claim book, page 68.

Statement of operations for year ended Feb. 28, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	57,466½	$0.50	$18,733.17	
Engine oil	9,885½	.28	2,767.96	
Engine oil	77,616⅝	.30	23,284.45	
Car oil	20,007½	.18	3,601.35	
Coach oil	502½	.35	196.79	
Grease	4,431	.03	132.93	
			48,716.65	
Credit, empty barrels			2,746.00	$45,970.65
Passenger-car service:				
Coach oil	22,855½	.35	7,999.60	
Car oil	186⅞	.18	33.57	
Other lub's	1,136½	.03	34.08	
			8,067.25	
Credit, empty barrels			535.00	7,532.25
Freight-car service:				
Car oil	87,471¼	.18	15,744.81	
Grease	4,269	.03	128.07	
				15,872.88
				315.01
Add, account undercharge on lubricants				69,690.79
Total actual cost				

GUARANTEED COST.

Locomotive mileage	24,177,739	at 1.1706	28,302.46	
Pass. car mileage	26,803,339	at .1308	3,505.80	
Freight-car, ton miles	2,340,621,060	at .00777	18,186.63	
				49,994.98
				19,695.81
Excess cost				28
Percentage of excess				

Record No. 2, page 76.
Claim book, page 68.

PETITIONER'S EXHIBIT 461—Continued.

PHILADELPHIA & READING RY.—Continued.

Statement of operations for year ended Feb. 28, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	41,005⅛	$0.48 .50	$20,211.05	
Engine oil	91,930	.28 .30	26,949.16	
Coach oil	1,011⅝	.33 .35	346.43	
Car oil	18,505⅛	.18	3,330.96	
Other lub's			85.04	
			50,922.64	
Credit, empty barrels			1,564.00	
				$49,358.64
Passenger-car service:				
Coach oil	19,248⅝	.33 .35	6,597.07	
Car oil	255⅝	.18	46.00	
Grease	464⅛	03	13.94	
			6,557.01	
Credit, empty barrels			152.00	
				6,505.01
Freight-car service:				
Car oil	77,928⅛	.18	14,027.12	
Grease	2,424	.03	72.72	
				14,099.84
Add, account undercharge on lubricants				532.19
Total actual cost				70,495.68

GUARANTEED COST.

Locomotive mileage	25,790,621 at	1.1706	30,190.51	
Pass. car mileage	27,961,484 at	.1308	3,657.37	
Freight-car, ton miles	2,590,068,850 at	.00777	20,124.83	
				53,972.71
Excess cost				16,522.97
Percentage of excess				23

Record No. 2, page 265.
Claim book, page 68.

Statement of operations for year ended Feb. 28, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	48,170⅝	$0.48	$23,121.87	
Engine oil	103,760⅛	.28	29,052.99	
Coach oil	589⅛	.33	194.54	
Car oil	29,366⅛	.18	5,285.85	
Other lub's			213.76	
				$57,869.01
Passenger-car service:				
Coach oil	21,939	.33	7,240.06	
Car oil	249⅝	.18	47.36	
Grease	207	.03	6.21	
				7,293.63
Freight-car service:				
Car oil	71,399⅛	.18	12,851.87	
Other lub's			94.15	
				12,946.02
Add, account undercharge on lubricants				578.56
Total actual cost				78,687.22

GUARANTEED COST.

Locomotive mileage	29,021,826 at	1.20	34,826.19	
Pass. car mileage	29,697,282 at	.15	4,454.59	
Freight-car, ton miles	3,063,678,662 at	.0075	22,902.59	
				62,183.37
Excess cost				16,503.85
Percentage of excess				21

Record No. 3, page 172.
Claim book, page 68.

PETITIONER'S EXHIBIT 461—Continued.

PHILADELPHIA & READING RY.—Continued.

Statement of operations for year ended Feb. 28, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	51,302⅛	$0.48	$24,625.11	
Engine oil	111,522¼	.28	31,226.41	
Car oil	41,539½	.18	7,477.09	
Grease	4,365#	.03	130.95	
Other lub's			11.34	$63,470.90
Passenger-car service:				
Coach oil	19,702¼	.33	6,501.72	
Other lubricants			32.48	6,534.20
Freight-car service:				
Car oil	97,835¼	.18	17,610.38	
Other lub's			27.58	17,637.96
				281.00
Add, account undercharge on lubricants				87,924.06
Total actual cost				

GUARANTEED COST.

Locomotive mileage	29,343,200 at	1.20	35,211.80	
Pass. car mileage	30,233,062 at	.15	4,534.96	
Freight-car, ton miles	3,179,603,525 at	.0075	23,847.02	63,593.78
				24,330.28
Excess cost				27
Percentage of excess				

Record No. 4, page 101.
Claim book, page 68.

Statement of operations for year ended Feb. 28, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	58,383⅛	$0.48	$28,023.87	
Engine oil	121,423⅛	.28	33,998.56	
Car oil	57,225¼	.18	10,300.62	
Grease	5,588#	.03	167.64	
Other lubricants			1.53	$72,402.22
Passenger-car service:				
Coach oil	21,530¼	.33	7,105.09	
Car oil	120.3	.18	21.66	
Grease	849#	.03	25.47	7,152.22
Freight-car service:				
Car oil	109,819¼	.18	19,767.58	
Other lub's			27.95	19,795.53
				516.14
Add, account undercharge on lubricants				99,956.11
Total actual cost				

GUARANTEED COST.

Locomotive mileage	29,704,000 at	1.50	44,556.00	
Pass. car mileage	30,986,005 at	.15	4,647.89	
Freight-car, ton miles	3,426,160,108 at	.0075	25,696.20	74,900.09
				25,056.02
Excess cost				24
Percentage of excess				

Record No. 4, page 101.
Claim book, page 68.

PETITIONER'S EXHIBIT 461—Continued.

PHILADELPHIA & READING RY.—Continued.

Statement of operations for year ended Feb. 28, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	60,575½	$0.48	$29,076.12	
Engine oil	125,304⅝	.28	35,085.28	
Car oil	69,493.7	.18	12,508.85	
Grease	7,122.5⅝	.03	213.68	
Other lub's			4.48	
				$76,888.41
Passenger-car service:				
Coach oil	27,794½	.33	9,172.19	
Car oil	181¾	.18	32.64	
Grease	934⅝	.03	28.02	
				9,232.85
Freight-car service:				
Car oil	117,704	.18	21,186.72	
Grease	1,040⅝	.03–.053	31.54	
				21,218.26
Add, account undercharge on lub's			824.11	
Credit, account loss by flood			809.66	
				14.45
Total actual cost				107,353.97

GUARANTEED COST.

Locomotive mileage	29,178,562 at	$1.75	51,062.47
Pass. car mileage	31,774,426 at	.15	4,766.18
Freight car, ton miles	3,481,632,491 at	.0075	26,112.26
			81,940.91
Excess cost			25,413.06
Percentage of excess			23

Record No. 5, page 19.
Claim book, page 68.

Statement of operations for year ended Feb. 28, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	60,996½	$0.48	$29,278.38	
Engine oil	125,703⅝	.28	35,196.91	
Car oil	76,261	.18	13,726.97	
Other lub's			215.83	
				$78,418.09
Passenger-car service:				
Coach oil	26,710⅞	.033	8,814.31	
Car oil	24¾	.18	4.45	
Other lub's			28.09	
				8,846.85
Freight-car service:				
Car oil	106,912¾	.18	19,244.31	
Grease	1,271	.03	38.13	
				19,282.44
Add, account undercharge on lubricants				287.08
Total actual cost				106,834.46

GUARANTEED COST.

Locomotive mileage	30,854,369 at	1.75	53,995.15
Pass. car mileage	32,284,104 at	.15	4,842.62
Freight car, ton miles	4,041,551,057 at	.0075	30,311.64
			89,149.41
Excess cost			17,685.05
Percentage of excess			16

Record No. 5, page 19.
Claim book, page 68.

PETITIONER'S EXHIBIT 461—Continued.

PHILADELPHIA & READING RY.—Continued.

Statement of operations for year ended Feb. 28, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	53,765½	$0.48	$25,814.95		
Engine oil	101,226	.28	28,345.81		
Car oil	221½	.18	41.81		
Car oil	74,372	.18	13,386.97		
Other lub's			43.65		
					$67,633.19
Passenger-car service:					
Coach oil	27,648½	.18	9,124.04		
Car oil	763⅝	.03	22.89		
Hot-box com'd					9,146.93
Freight-car service:					
Car oil	115,120½	.18	20,722.79		
Other lubricants			8.34		
					20,731.13
					97,511.25
Less overcharge on oils as per annual report					185.38
Total actual cost					97,325.87

GUARANTEED COST.

Locomotive mileage	30,324,028	at	$1.75	53,067.05	
Pass. car mileage	31,533,830	at	.15	4,730.06	
Freight car, ton miles	4,202,561,808	at	.0075	31,519.20	
					89,316.31
					8,009.56
Excess cost					8
Percentage of excess					

Settlement file No. 321.
Record No. 5, page 236.
Claim book, page 68.

Statement of operations for four months ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,107.186	$0.48–0.50	$8,694.01	
Engine oil	29,668	.28 .30	8,309.46	
Car oil	28,291	.18 .20	5,087.52	
Other lub's			11.34	
				$22,102.33
Passenger-car service:				
Coach oil	8,939.44	.33		2,950.01
Freight-car service:				
Car oil	40,744.94	.18	7,334.10	
Grease	52	.03	1.56	
				7,335.66
Total actual cost				32,388.00

GUARANTEED COST.

Locomotive mileage	10,806,282	at	$2.25	24,314.13	
Pass. car mileage	10,451,016	at	.33	3,448.84	
Freight car, ton miles	1,629,320,253	at	.005	8,146.60	
					35,909.57

Settlement file No. 321.
Record No. 5, page 236.
Claim book, page 68.

PETITIONER'S EXHIBIT 461—Continued.

PHILADELPHIA & READING RY.—Continued.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	61,390.25	$0.48	$29,489.84	
Engine oil	88,947.25	.28	24,911.39	
Car oil	83,144.50	.18	14,977.20	
Driv. jor. comp'd	17,475.50	.....	1,660.17	
Rod-cup grease	20,273.50	.....	1,520.55	
Other lub's			9.54	
				$72,568.69
Passenger-car service:				
Coach oil	28,855.144	.33	9,522.19	
Grease	40	.03	1.20	
				9,523.39
Freight-car service:				
Car oil	136,416½	.18	24,555.00	
Grease	267	.03	8.01	
				24,563.01
				106,655.09
Add, account undercharge on lub's				387.41
Total actual cost				107,042.50

GUARANTEED COST.

Locomotive mileage	33,248,616 at	a$2.132608	70,906.26
Pass. car mileage	32,977,891 at	.33	10,882.70
Freight car, ton miles	4,879,132,913 at	.005	24,395.66
			106,184.62
Excess cost			858.28
Percentage of excess			.81

Settlement file No. 321.
Record No. 6, page 75.
Claim book, page 68.

a Locomotive guaranty sliding scale.

PETITIONER'S EXHIBIT 462.

FLINT & PERE MARQUETTE RY. (PERE MARQUETTE R. R.)

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,939½	$0.50	$1,469.60	
Engine oil	10,276	.30	3,082.83	
			4,552.43	
E. O. B.			264.00	$4,288.43
Passenger-car service:				
Car oil	5,533⅞	.20	1,106.78	
E. O. B.			111.00	995.78
Freight-car service:				
Car oil	14,209⅛	.20	2,841.83	
E. O. B.			284.00	2,557.83
				7,842.04

GUARANTEED COST.

Locomotive mileage	3,032,235 at	$1.80	5,458.02	
Pass. car "	3,757,978 at	.20	751.60	
Freight-car "	26,254,050 at	.15	3,938.10	10,147.72

Record No. 2, page 30.
Claim book, page 161.

Statement of operations for year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,009⅛	$0.50	$2,004.67	
Engine oil	11,418½	.30	3,425.59	
Other lubricants			65.43	
			5,495.69	
E. O. B.			308.00	$5,087.69
Passenger-car service:				
Car oil	5,832⅞	.20	1,166.46	
Grease			2.10	
			1,168.56	
E. O. B.			117.00	1,051.56
Freight-car service:				
Car oil	13,605.55	.20	2,721.11	
Grease			50.91	
			2,772.02	
E. O. B.			272.00	2,500.02
				8,639.27

GUARANTEED COST.

Locomotive mileage	3,334,131	at	$1.80	$6,001.44
Pass. car "	4,158,977	at	.20	831.80
Freight-car "	28,193,255	at	.15	4,228.99
				11,062.23

Record No. 2, page 181.
Claim book, page 161.

PETITIONER'S EXHIBIT 462—Continued.

FLINT & PERE MARQUETTE RY. (PERE MARQUETTE R. R.)—Continued.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,882⅞	$0.50	$2,441.32	
Engine oil	13,067⅞	.30	3,920.20	
			6,361.52	
E. O. B.			359.00	
				$6,022.52
Passenger-car service:				
Car oil	5,088	.20	1,017.59	
E. O. B.			101.00	
				916.59
Freight-car service:				
Car oil	15,151½	.20	3,030.30	
E. O. B.			303.00	
			2,727.30	
				9,646.41

GUARANTEED COST.

Locomotive mileage	3,608,666	at $1.80	6,495.60	
Pass. car "	4,422,490	at .20	884.50	
Freight-car "	30,406,161	at .15	4,560.92	
				11,941.02

Record No. 3, page 81.
Claim book, page 161.

PERE MARQUETTE RAILROAD.

Statement of operations for 12 months ending March 31st, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,739½	$0.50	$5,869.72	
Engine oil	37,354½	.30	11,206.33	
			17,076.05	
E. O. B.			982.00	
				$16,094.05
Passenger-car service:				
Car oil	12,025½	.20	2,405.15	
E. O. O.			240.00	
				2,165.15
Freight-car service:				
Car oil	33,937½	.20	6,787.28	
E. O. B.			680.00	
				6,107.28
				24,366.48

GUARANTEED COST.

Locomotive mileage	8,586,855	at $1.80	$15,456.34	
Pass. car "	12,316,706	at .15	1,847.51	
Freight-car "	68,740,957	at .15	10,311.14	
				27,614.99

Record No. 4, page 68.
Claim book, page 161.

Statement of operations for 15 months ending June 30th, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	17,722½	$0.50	$8,861.10	
Engine oil	65,250⅛	.30	19,575.04	
			28,436.14	
E. O. B.			1,659.00	
				$26,777.14
Passenger-car service:				
Car oil	16,234½	.20	3,246.86	
E. O. B.			325.00	
				2,921.86
Freight-car service:				
Car oil	46,561½	.20	9,312.22	
E. O. B.			931.00	
			8,381.22	
				38,080.22

PETITIONER'S EXHIBIT 462—Continued.

PERE MARQUETTE RAILROAD—Continued.

Statement of operations for 15 months ending June 30, 1902—Continued.

GUARANTEED COST.

	Gallons.	Price.	Value.	
Locomotive mileage	12,085,799 at	$1.80	$21,754.44	
Pass. car "	15,888,144 at	.15	2,383.22	
Freight-car "	101,293,585 at	.15	15,194.04	
				$39,331.70

Record No. 4, page 68.
Claim book, page 161.

Statement of operations for the 12 months ended June 30th, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	11,965½	$0.50	$5,982.93	
Engine oil	43,586½	.30	13,075.92	
Car oil	5,005¼	.20	1,001.10	
Rod-cup grease	346#	.075	25.95	
			20,085.90	
E. O. B.			1,211.00	$18,874.90
Passenger-car service:				
Car oil	9,021¼	.20	1,804.27	
E. O. B.			180.00	1,624.27
Freight-car service:				
Car oil	35,110¾	.20	7,022.03	
Valve oil	1	.50	.50	
			7,022.53	
E. O. B.			702.00	6,320.53
				26,819.70

GUARANTEED COST.

Locomotive mileage	9,744,785 at	$1.80	17,540.61	
Pass. car "	12,349,826 at	.15	1,852.47	
Freight-car "	87,740,129 at	.15	13,161.02	
				32,554.10

Record No. 5, page 30.
Claim book, page 161.

Statement of operations for year ended June 30th, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,697½	$0.50	$8,348.87	
Engine oil	33,692½	.30	10,107.75	
Car oil	30,745½	.20	6,149.10	
Rod-cup grease	8,357#	.075	626.78	$25,232.50
Passenger-car service:				
Car oil	8,442½	.20	1,688.48	
Valve oil	6	.50	3.00	
Rod-cup grease	12#	.075	.90	1,692.38
Freight-car service:				
Car oil	36,128¾	.20	7,225.75	
Engine oil	220½	.30	66.15	
Valve oil	189½	.50	94.95	7,386.83
				34,311.71
Less credit for empty oil barrels				2,522.40
				31,789.31

GUARANTEED COST.

Locomotive mileage	9,714,219 at	$2.3053	$22,394.19	
Pass. car "	12,611,331 at	.10	1,261.13	
Freight-car "	80,325,493 at	.10	8,032.55	
				32,287.87

Settlement file No. 317.
Record No. 5, page 30.
Claim book, page 161.

PETITIONER'S EXHIBIT 4[illegible]—Continued.

PERE MARQUETTE RAILROAD—Continued.

Statement of operations for the 18 months ended December 31st, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	27,703	$0.48	$13,297.56	
Engine oil	49,233	.28	13,785.45	
Car oil	46,732	.18	8,411.85	
D. J. C.	23,123	.095	2,196.69	
R. C. G.	36,669	.075	2,750.18	
				$40,441.73
Passenger and freight-car service:				
Car oil	728,398	.18	13,111.04	
Valve oil	72	.48	34.80	
Engine oil	481	.28	134.82	
R. C. G.	41	.075	3.07	
D. J. C.	3	.095	.29	
Champion oil	53	.20	10.60	
				13,294.62
				53,736.35
Overcharge on lubricants				2,291.67
				51,444.68

GUARANTEED COST.

Locomotive mileage	15,419,049 at	$2.3053	35,545.54	
Pass. car " }				
Freight-car " }	165,681,882 at	.10	16,568.19	
				52,113.72

Settlement file No. 317.
Record No. 5, page 274.
Claim book, page 161.

Statement of operations for the year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	16,444	$0.48	$7,892.10	
Engine oil	30,891	.28	8,650.59	
Car oil	18,344	.18	3,302.01	
R. C. G.	26,235	.075	1,967.63	
D. J. C.	19,864	.095	1,887.16	
				$23,699.48
Passenger-car service:				
Car oil	12,299	.18	2,213.86	
Grease			6.55	
				2,220.41
Freight-car service:				
Car oil	40,431	.18	7,277.60	
Grease			134.23	
				7,411.83
				33,331.72

GUARANTEED COST.

Locomotive mileage	9,767,127 at	2.50	24,417.82	
Pass. car "	14,301,819	.17	2,431.30	
Freight-car "	94,300,780	.076	7,166.86	
				34,015.98

Settlement file No. 113.
Record No. 6, page 186.
Claim book, page 161.

PETITIONER'S EXHIBIT 463.

SEABOARD AIR LINE.

Statement of operations for year ended March 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,329	$0.48½	$2,088.75	
Car oil	13,042¼	.18½	2,380.21	$4,468.96
Passenger-car service:				
Car oil	4,125	.18½	.....	752.78
Freight-car service:				
Car oil	18,433½	.18½	.....	3,363.87
				8,585.61

GUARANTEED COST.

Locomotive mileage	3,818,444 at	1.1775	4,496.22	
Pass. car "	5,896,842	.135	796.07	
Freight-car "	29,678,537	.095	2,819.46	8,111.75
				473.86
Excess cost				5
Per cent of excess				

Record No. 3, page No. 177.
Claim book, page No. 119.

Statement of operations for months of April, May, and June, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,410½	$0.48½	$680.57	
Car oil	4,223½	.18½	770.74	$1,451.31
Passenger-car service:				
Car oil	1,022½	.18½	.....	186.57
Freight-car service:				
Car oil	3,754	.18½	.....	685.10
				2,322.98

GUARANTEED COST.

Locomotive mileage	1,111,052 at	1.1775	1,308.26	
Pass. car "	1,847,834	.135	249.46	
Freight-car "	8,061,166	.095	765.81	2,323.53

Record No. 4, page No. 112.
Claim book, page No. 119.

Statement of operations for year ended June 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,959½	$0.48½	$7,700.52	
Car oil	46,029½	.18½	8,400.40	$16,100.92
Passenger-car service:				
Car oil	11,982½	.18½	.....	2,186.87
Freight-car service:				
Car oil	46,990½	.18½	.....	8,575.75
				26,863.54

GUARANTEED COST.

Locomotive mileage	10,511,156 at	1.50	15,766.73	
Pass. car "	16,016,217	.2016	3,228.87	
Freight-car "	69,832,821	.095	6,634.12	25,629.72
				1,233.82
Excess cost				4
Per cent of excess				

Record No. 4, page No. 112.
Claim book, page No. 119.

PETITIONER'S EXHIBIT 463—Continued.

SEABOARD AIR LINE—Continued.

Statement of operations for year ended June 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	20,957¾	$0.48½	$10,112.11	
Car oil	58,843½	.18½	10,738.84	
				$20,850.95
Passenger-car service:				
Car oil	17,223½	.18½	.....	3,143.24
Freight-car service:				
Car oil	33,825½	.18½	.....	6,173.18
				30,167.37

GUARANTEED COST.

Locomotive mileage	9,723,012 at	1.50	14,584.51	
Pass. car "	17,216,892	.2016	3,470.90	
Freight-car "	77,225,849	.095	7,336.45	
				25,391.86
Excess cost				4,775.51
Per cent of excess				14

Record No. 4, page No. 230.
Claim book, page No. 119.

Statement of operations for year ended June 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	21,210½	$0.48½	$10,234.20	
Engine oil	1,083½	.28½	475.51	
Car oil	64,407½	.18½	11,754.35	
				$22,464.06
Passenger-car service:				
Car oil	16,618½	.18½	.....	3,022.84
Freight-car service:				
Car oil	34,950½	.18½	.....	6,378.42
				31,875.32

GUARANTEED COST.

Locomotive mileage	10,253,022 at	1.50	15,379.53	
Pass. car "	18,342,378	.2016	3,697.82	
Freight-car "	78,471,535	.095	7,454.79	
				26,532.14
Excess cost				5,343.18
Per cent of excess				17

Claim book, page No. 119.

Statement of operations for year ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	20,566	$0.48½	$9,923.09	
Engine oil	5,009½	.28½	1,415.18	
Car oil	59,956½	.18½	10,942.06	
Driv. jour. comp	349	.76	265.24	
				$22,545.57
Passenger-car service:				
Car oil	16,062½	.18½	.....	2,931.41
Freight-car service:				
Car oil	37,909	.18½	.....	6,929.34
				32,406.32

GUARANTEED COST.

Locomotive mileage	10,938,509 at	1.50	16,407.76	
Pass. car "	19,173,561	.2016	3,865.39	
Freight-car "	83,197,690	.095	7,903.78	
				28,176.93
Excess cost				4,229.39
Per cent of excess				13

Record No. 5, page No. 156.
Claim book, page No. 119.

PETITIONER'S EXHIBIT 463—Continued.

SEABOARD AIR LINE—Continued.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	21,929	$0.48½	$10,580.74	
Engine oil	6,087	.28½	1,719.57	
Car oil	56,437½	.18½	10,299.84	
Driv. jour. comp	1,547½	.76	1,176.10	$23,776.25
Passenger-car service:				
Car oil	15,006½	.18½		2,738.68
Freight-car service:				
Car oil	40,250½	.18½		7,345.72
				33,860.65

GUARANTEED COST.

Locomotive mileage	11,584,405 at	1.50	17,376.61	
Pass. car "	20,806,772	.2016	4,194.64	
Freight-car "	87,815,569	.095	8,342.48	29,913.73
				3,946.92
Excess cost				12
Per cent of excess				

Settlement file No. 305.
Record No. 5, page No. 156.
Claim book, page No. 119.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	23,689	$0.48½	$11,429.94	
Engine oil	7,289½	.28½	2,059.28	
Car oil	57,794½	.18½	10,547.49	
Driv. jour. comp	2,370½	.76	1,801.86	$25,838.57
Passenger-car service:				
Car oil	15,857½	.18¼		2,893.99
Freight-car service:				
Car oil	46,517½	.18¼		8,489.44
				37,222.00

GUARANTEED COST.

Locomotive mileage	12,614,916 at	1.80	22,706.85	
Pass. car "	22,762,595	.14	3,186.76	
Freight-car "	106,799,458	.085	9,077.95	34,971.56
				2,250.44
Excess cost				6
Per cent of excess				

Settlement file No. 305.
Record No. 6, page No. 74.
Claim book, page No. 119.

PETITIONER'S EXHIBIT 464.

SOUTHERN PACIFIC CO. (ATLANTIC SYSTEM).

Statement of operations for 12 months ended May 31, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	10,854½	$0.53	$5,753.41		
Engine oil	23,623½	.33	7,795.76		
Black oil	1,357⅞	.0847	114.94		
Cylinder oil	1,054	.3952	653.66		
Other lubricants			22.77		
					$14,340.54
Passenger-car service:					
Car oil	8,509¾	.23	1,957.24		
Other car oil	465½		99.86		
Black oil	947½		75.79		
					2,132.89
Freight-car service:					
Car oil	67,795½	.23	15,592.96		
Black oil	4,735½	.0847	401.05		
Other lubricants			44.34		
					16,038.35
					32,511.78

GUARANTEED COST.

Locomotive mileage	8,216,946	at $1.2843	$10,553.05	
Pass. car "	10,533,010	.0909	957.44	
Freight-car "	93,028,148	.0648	6,028.22	
				17,538.71
Excess cost				14,973.07
Per cent of excess				46

Record No. 1, page No. 226.
Claim book, page No. 72.

Statement of operations for 12 months ended May 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.		
Locomotive service:					
Valve oil	12,521½	$0.5307	$6,645.10		
Engine oil	25,029⅛	.328	8,216.20		
Car oil	261	.214	55.62		
Other lubricants			3.71		
			14,920.63		
Overcharge on valve and engine oil and credit for empty barrels			638.10		$14,282.53
Passenger-car service:					
Car oil	5,999⅛	.2108	1,246.18		
Other car	711⅛		152.55		
			1,398.73		
Overcharge on car oil and credit for empty barrels			153.45		1,235.28
Freight-car service:					
Car oil	63,445⅛	.229	14,543.68		
Other lubricants			15.29		
			14,558.97		
Overcharge on car oil and credit for empty barrels			1,821.40		12,737.57
					28,255.38

GUARANTEED COST.

Locomotive mileage	8,301,469	at $1.2843	$10,661.58	
Pass. car "	10,072,333	.0909	915.57	
Freight-car "	103,811,550	.0648	6,726.99	
				18,304.14
Excess cost				9,951.24
Per cent of excess				35

Record No. 2, page No. 106.
Claim book, page No. 72.

PETITIONER'S EXHIBIT 464—Continued.

SOUTHERN PACIFIC CO. (ATLANTIC SYSTEM)—Continued.

Statement of operations for 12 months ended May 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	15,392	$0.51	$7,852.86	
Engine oil	30,712¼	.31	9,520.80	
Car oil	3,482¼	.21	733.23	
Other lubricants	641		31.61	
				$18,138.50
Passenger-car service:				
Car oil	6,639¼	.21		1,401.91
Freight-car service:				
Car oil	59,505¾	.21	12,496.20	
Other lubricants			60.91	
				12,557.11
				32,097.52

GUARANTEED COST.

Locomotive mileage	9,902,718	at $1.278	$12,655.67	
Pass. car "	11,416,249	.09	1,027.46	
Freight-car "	122,442,565	.063	7,713.88	
				21,397.01
				10,700.51
Excess cost				33
Per cent of excess				

Record No. 2, page No. 287.
Claim book, page No. 72.

Statement of operations for 12 months ended May 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	18,325¾	$0.51	$9,345.99	
Engine oil	36,954¾	.31	11,456.30	
Car oil	5,114¾	.21	1,074.05	
Other lubricants			124.53	
				$22,000.87
Passenger-car service:				
Car oil	4,213¾	.21	884.75	
Other lubricants			176.74	
				1,061.49
Freight-car service:				
Car oil	50,190	.21	10,539.90	
Other lubricants			41.77	
				10,581.67
				33,644.03

GUARANTEED COST.

Locomotive mileage	10,711,929	at 1.278	13,688.50	
Pass. car "	12,605,867	.09	1,134.53	
Freight-car "	126,801,248	.063	7,988.48	
				22,811.51
				10,832.52
Excess cost				33
Per cent of excess				

Record No. 3, page No. 195.
Claim book, page No. 72.

PETITIONER'S EXHIBIT 464—Continued.

SOUTHERN PACIFIC CO. (ATLANTIC SYSTEM)—Continued.

Statement of operations for year ended May 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	24,005½	$0.51	$12,242.63	
Engine oil	45,110½	.31	13,984.38	
Car oil	7,779½	.21	1,633.75	
Other lubricants			202.89	
				$28,063.65
Passenger-car service:				
Car oil	4,995½	.21	1,049.00	
Other lubricants			259.16	
				1,308.16
Freight-car service:				
Car oil	5,826½	.21	10,883.64	
Other lubricants			95.75	
				10,979.39
				40,351.20

GUARANTEED COST.

Locomotive mileage	12,011,606	at 1.278	15,350.83	
Pass. car "	15,656,125	.09	1,409.05	
Freight-car "	140,221,877	.063	8,833.98	
				25,593.86
Excess cost				14,757.34
Per cent of excess				36

Record No. 4, page No. 120.
Claim book, page No. 72.

Statement of operations for year ended May 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	25,406⅝	$0.51	$12,957.40	
Engine oil	48,744⅛	.31	15,110.76	
Car oil	13,814⅛	.21	2,900.86	
Other lubricants			256.16	
				$31,225.18
Passenger-car service:				
Coach oil	3,802	.38	1,444.66	
Car oil	3,187	.21	669.28	
Other lubricants			276.28	
				2,390.22
Freight-car service:				
Car oil	60,921½	.21	12,793.48	
Other lubricants			136.65	
				12,930.13
				46,545.53

GUARANTEED COST.

Locomotive service mileage	11,860,327	at 1.278	15,157.49	
Pass. car " "	16,112,972	.09	1,449.08	
Freight-car " "	146,181,531	.063	9,209.54	
				25,816.11
Excess cost				20,729.42
Per cent of excess				44

Record No. 4, page No. 120.
Claim book, page No. 72.

PETITIONER'S EXHIBIT 464—Continued.

SOUTHERN PACIFIC CO. (ATLANTIC SYSTEM)—Continued.

Statement of operations for year ended May 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	28,676½	$0.51	$14,625.43	
Engine oil	53,114½	.31	16,465.50	
Car oil	20,709	.21	4,349.19	
Other lubricants			21.93	
				$35,462.05
Passenger-car service:				
Coach oil	3,726½	.38	1,415.98	
Car oil	3,649½	.21	766.32	
Other lubricants			281.52	
				2,463.82
Freight-car service:				
Car oil	63,147½	.21	13,260.89	
Other lubricants			240.38	
				13,501.27
				51,427.14

GUARANTEED COST.

Locomotive mileage	11,714,636	at 1.278	14,971.30	
Pass. car "	18,255,721	.09	1,643.01	
Freight-car "	134,019,603	.063	8,443.23	
				25,057.54
				26,369.60
Excess cost				49
Per cent of excess				

Record No. 5, page No. 55.
Claim book, page No. 72.

Statement of operations for 10 months ended March 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	23,079⅝	$0.51	$11,770.61	
Engine oil	40,777⅝	.31	12,641.29	
Car oil	18,442⅝	.21	3,872.98	
Other lubricants			675.05	
				$28,959.93
Passenger-car service:				
Coach oil	2,904	.38	1,103.52	
Car oil	7,123½	.21	1,488.56	
Other lubricants			351.55	
				2,943.63
Freight-car service:				
Car oil	42,711½	.21	8,969.42	
Other lubricants			264.41	
				9,233.83
				41,137.39

GUARANTEED COST.

Locomotive mileage	9,752,011	at 1.278	12,463.07	
Pass. car "	15,626,371	.09	1,406.37	
Freight-car "	113,405,714	.063	7,144.56	
				21,014.00
				20,123.39
Excess cost				49
Per cent of excess				

Record No. 5, page No. 55.
Claim book, page No. 72.

PETITIONER'S EXHIBIT 464—Continued.

SOUTHERN PACIFIC CO. (ATLANTIC SYSTEM)—Continued.

Statement of operations for year ended March 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	29,809½	$0.5219	$15,557.39	
Engine oil	44,035½	.3142	13,828.40	
Car oil	28,133	.2176	6,121.71	
R. C. G	5,662½	.1075	608.83	
				$36,116.33
Passenger-car service:				
Car oil	7,498½	.2079	1,558.95	
Coach and spec. pass. car	2,608½	.36	938.66	
				2,497.61
Freight-car service:				
Car oil	56,519½	.2183	12,340.81	
Welch oil	3,553	.10	355.30	
Valve oil	141½	.404	57.29	
Engine oil	172½	.32	55.30	
Grease	191½	.34	65.20	
				12,873.90
				51,487.84
Adjustment account Illinois Central and Welch oils				140.04
				51,347.80

GUARANTEED COST.

Locomotive mileage	11,541,311	at 1.75	20,197.29	
Pass. car "	19,920,210	.13	2,589.62	
Freight-car "	135,489,338	.08	10,839.15	
				33,626.06
Excess cost				17,721.74
Per cent of excess				34

Settlement file No. 356.
Record No. 5, page No. 241.
Claim book, page No. 72.

Statement of operations for year ended March 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	30,217½	$0.5065	$15,305.66	
Engine oil	45,506	.30	13,654.58	
Car oil	42,438½	.208	8,827.01	
Other lubricants			744.76	
				$38,532.01
Passenger-car service:				
Spec. pass. car oil	2,498	.321	801.69	
Car oil	7,068½	.1967	1,390.51	
Other lubricants			.76	
			2,192.96	
Overcharge on oils purchased outside			163.34	
				2,029.62
Freight-car service:				
Car oil	82,493½	.2045	16,876.62	
Other lubricants			208.64	
				17,085.26
				57,646.89

GUARANTEED COST.

Locomotive mileage	14,849,420	at 1.75	25,986.49	
Pass. car "	24,083,913	.13	3,130.91	
Freight-car "	186,836,686	.06	14,946.93	
				44,064.33
Excess cost				13,582.56
Per cent of excess				23

Settlement file No. 356-357.
Record No. 6, page No. 56.
Claim book, page No. 72.

PETITIONER'S EXHIBIT 465.

SOUTHERN PACIFIC COMPANY (PACIFIC SYSTEM).

Statement of operations for 12 months ended May 31, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	26,661½	$0.54½	$14,533.40	
Engine oil	77,153½	.34½	26,618.64	
Car oil	1,813½	.24½	444.30	
Other valve	5,821½	.....	1,747.06	
Other engine	4,447½	.....	678.43	
Other car	776	.....	66.44	$43,891.27
Passenger-car service:				
Car oil	37,956½	.24½	9,277.60	
Other car	4,139	.....	373.01	9,650.61
Freight-car service:				
Car oil	82,752½	.24½	20,138.89	
Other engine	3	.....	.32	
Other car	13,030½	.....	1,173.23	21,312.44
				74,854.32
Adjustment and greases used and not included in above				4,590.01
				79,444.33

GUARANTEED COST.

Locomotive mileage	20,941,247	at	1.32372	27,720.35	
Pass. car "	43,341,504	at	.18393	7,971.81	
Freight-car "	156,243,507		.09675	15,116.47	50,808.63
					28,635.70

Excess cost

Record No. 1, page No. 225.
Claim book, page No. 35.

Statement of operations for 12 months ended May 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	34,430½	$0.54½	$18,718.07	
Engine oil	90,063½	.34½	31,069.63	
Car oil	2,199½	.24½	538.65	
Grease	5,208	.....	220.19	$50,546.54
Passenger-car service:				
Car oil	45,757½	.24½	11,192.72	
Grease	21,803	.....	919.63	12,112.35
Freight-car service:				
Car oil	105,193½	.24½ / .21	25,740.25	
Grease	72,271	.....	3,037.39	28,777.64
				91,436.53

GUARANTEED COST.

Locomotive mileage	24,098,492	at	1.32372	31,899.65	
Pass. car "	48,791,503	at	.18393	8,974.21	
Freight-car "	210,590,661		.09675	20,374.64	61,248.50
					30,188.03
Excess cost					33
Per cent of excess					

Record No. 2, page No. 105.
Claim book, page No. 35.

PETITIONER'S EXHIBIT 465—Continued.

SOUTHERN PACIFIC COMPANY (PACIFIC SYSTEM)—Continued.

Statement of operations for 12 months ended May 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	35,905½	$0.54½–0.51	$19,551.41	
Engine oil	96,662½	.34½– .31	33,300.77	
Car oil	4,856½	.24½	1,189.94	
Other lubricants	309½	.....	111.39	
				$54,153.51
Passenger-car service:				
Car oil	31,071½	.24½– .21	.....	7,539.14
Freight-car service:				
Car oil	92,911½	.24½– .21	.....	22,598.31
				84,300.96
Grease adjustment				38.96
				84,339.92

GUARANTEED COST.

Locomotive mileage	24,903,194	at 1.27	31,627.06	
Pass. car "	50,025,111	.148	7,404.60	
Freight-car "	214,733,407	.08	17,178.66	
				56,210.32
Excess cost				28,129.60
Per cent of excess				33

Record No. 2, page No. 286.
Claim book, page No. 35.

Statement of operations for 12 months ended May 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	41,965½	$0.54½–0.51	$22,853.67	
Engine oil	113,614½	.34½– .31	39,154.82	
Car oil	13,715½	.24½– .21	3,347.87	
				$65,356.36
Passenger-car service:				
Car oil	31,407	.24½– .21	.....	7,666.26
Freight-car service:				
Car oil	106,178½	.24½– .21	.....	25,844.24
				98,866.86
Grease adjustment				253.96
				99,120.82

GUARANTEED COST.

Locomotive mileage	27,987,695	at 1.27	35,544.35	
Pass. car "	57,007,990	.148	8,437.16	
Freight-car "	239,666,600	.08	19,175.70	
				63,157.21
Excess cost				35,963.61
Per cent of excess				36

Record No. 3, page No. 194.
Claim book, page No. 35.

PETITIONER'S EXHIB 465—Continued.

SOUTHERN PACIFIC COMPANY (PACIFIC SYSTEM)—Continued.

Statement of operations for 12 months ended May 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	51,944½	$0.54½–0.51	$28,296.01	
Engine oil	136,597½	.34½– .31	47,091.62	
Car oil	18,665	.24½– .21	4,547.83	
				$79,935.46
Passenger-car service:				
Car oil	30,902½	.24½	7,571.01	
Car oil	819½	.21	172.14	
Car oil	6,361½	.41½	2,640.02	
Coach oil				10,383.17
Freight-car service:				
Car oil	112,145½	.24½	27,475.73	
Other car	4,770	.21	1,001.70	
				28,477.43
				118,796.06
Grease adjustment				736.44
				119,532.50

GUARANTEED COST.

Locomotive mileage	30,095,455 at	1.27	38,221.22	
Pass. car "	59,335,744	.148	8,781.69	
Freight-car "	274,434,337	.08	21,954.75	
				68,957.66
				50,574.84
Excess cost				42
Per cent of excess				

Record No. 4, page No. 119.
Claim book, page No. 35.

Statement of operations for 12 months ended May 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	55,084	$0.54½–0.51	$30,013.09	
Engine oil	157,958½	.34½– .31	54,466.28	
Car oil	21,780	.24½– .21	5,312.47	
				$89,791.84
Passenger-car service:				
Coach and spec. car oil	31,247½	.41½– .38	12,566.82	
Car oil	10,527½	.24½– .21	2,945.01	
				15,511.83
Freight-car service:				
Car oil	122,571½	.24½– .21	29,772.91	29,772.91
				135,076.58
Grease adjustment				3,302.41
				138,378.99

GUARANTEED COST.

Locomotive mileage	33,073,519 at	1.27	42,003.36	
Pass. car "	67,530,115	.148	9,994.45	
Freight-car "	293,367,618	.08	23,469.41	
				75,467.22
				62,911.77
Excess cost				45
Per cent of excess				

Record No. 4, page No. 119.
Claim book, page No. 35.

PETITIONER'S EXHIBIT 465—Continued.

SOUTHERN PACIFIC COMPANY (PACIFIC SYSTEM)—Continued.

Statement of operations for 12 months ended May 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	62,940½	$0.54½–0.51	$34,284.10	
Engine oil	181,672½	.34½–.31	62,596.13	
Car oil	29,179¼	.24½–.21	7,125.59	
				$104,005.82
Passenger-car service:				
Coach oil & spec. pass. car oil	28,725½	.38 .39½ & .41½	11,672.32	
Car oil	11,898½	.24½	2,915.19	
				14,587.51
Freight-car service:				
Car oil	133,801½	.24½–.21		32,444.11
				151,037.44
Grease adjustment				5,529.78
				156,567.22

GUARANTEED COST.

Locomotive mileage	36,326,805	at $1.27	$46,135.04	
Pass. car mileage	77,939,526	.148	11,535.05	
Freight-car mileage	304,070,227	.08	24,365.61	
				82,035.70
Excess cost				74,531.52
Per cent of excess				47

Record No. 5, page No. 45.
Claim book, page No. 35.

Statement of operations for 10 months ended March 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	58,210½	$0.54½–0.51	$31,712.90	
Engine oil	167,215½	.34½–.31	57,643.74	
Car oil	25,734½	.24½–.21	6,280.06	
				$95,636.70
Passenger-car service:				
Coach and special pass. car oil	23,428	.38–.30½ .41½	9,356.62	
Car oil	10,243½	& .24½	2,509.66	
				11,866.28
Freight-car service:				
Car oil	114,689¼	.24½–.21	27,907.61	27,907.61
				135,410.59
Grease adjustment				5,667.59
				141,078.18

GUARANTEED COST.

Locomotive mileage	31,065,998	at $1.27	39,453.82	
Pass. car mileage	68,431,878	.148	10,127.91	
Freight-car mileage	262,149,832	.08	20,971.99	
				70,553.72
Excess cost				70,524.46
Per cent of excess				50

Record No. 5, page No. 45.
Claim book, page No. 35.

PETITIONER'S EXHIBIT 465—Continued.

SOUTHERN PACIFIC COMPANY (PACIFIC SYSTEM)—Continued.

Statement of operations for year ended March 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	74,798	$0.54½–0.51	$40,772.09	
Engine oil	196,514¾	.34½ .32½ .31	67,810.07	
Car oil	31,347	.24½&.21	7,524.74	
C. P. G	5,459½		1,378.51	
				$117,485.41
Passenger-car service:				
Coach and special pass. car oil	29,453¾	.41½ .39½ .38	10,986.64	
Car oil	10,539²⁄₈	.24½&.21	2,509.77	
				13,496.41
Freight-car service:				
Car oil	146,953¾	.24½–.21		35,956.86
				166,938.68
Adjustment account H. B. C				538.20
				167,476.88

GUARANTEED COST.

Locomotive mileage	35,074,648	at $1.75	$61,380.63	
Pass. car mileage	86,064,532	.13	11,188.39	
Freight-car mileage	320,866,553	.08	25,669.32	
				98,238.34
Excess cost				69,238.54
Per cent of excess				41

Settlement file No. 355.
Record No. 5, page No. 240.
Claim book, page No. 35.

Statement of operations for 12 months ended March 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	63,788¾	$0.54½–0.51	$34,748.78	
Engine oil	177,567½	.34½–.31	61,119.06	
Car oil	30,514¾	.24½–.21	7,244.94	
Grease	8,171¾		5,409.79	
				$108,522.57
Passenger-car service:				
Special pass. car oil	34,531	.36½–.34½	12,058.89	
Car oil	9,621	.24½–.18	2,345.24	
				14,404.13
Freight-car service:				
Car oil	139,862½	.24½–.21		34,015.39
				156,942.09

GUARANTEED COST.

Locomotive mileage	35,968,111	at 1.75	62,944.19	
Pass. car mileage	94,273,362	.13	12,255.54	
Freight-car mileage	334,292,138	.08	26,743.37	
				101,943.10
Excess cost				54,998.99
Per cent of excess				34

Settlement file No. 355.
Record No. 5, page No. 240.
Claim book, page No. 35.

PETITIONER'S EXHIBIT 466.

SOUTHERN RAILWAY.

Statement of operations for 7 months ended September 30, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	19,955½	$0.48	$9,578.46	
Engine oil	38,767½	.28	10,854.94	
Car oil	14,866½	.18	2,675.95	
				$23,109.35
Passenger-car service:				
Car oil	23,405½	.18	4,213.05	
	253½	.28	70.98	
				4,284.03
Freight-car service:				
Car oil	56,942½	.18	10,251.60	
Engine oil	4¾	.28	1.36	
				10,252.96
				37,646.34
Adjustment account of corrections in accounts				3,986.10
				33,660.24

GUARANTEED COST.

Locomotive mileage	10,339,505	at $1.74	$17,990.74	
Pass. car mileage	17,551,409	.1842	3,232.97	
Freight-car mileage	88,805,576	.095	8,436.53	
				29,660.24
Excess cost				4,000.00
Per cent of excess				12

Settlement file No.
Record No. 2, Page No. 70.
Claim book, page No. 71.

Statement of operations for year ending September 30, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	27,422 7/8	$0.48	$13,162.77	
Engine oil	61,311⅛	.28	17,167.28	
Car oil	21,025 1/8	.18	3,784.57	
				$34,114.62
Passenger-car service:				
Car oil	37,487½	.18	6,747.83	
Engine oil	225	.28	63.00	
				6,810.83
Freight-car service:				
Car oil	86,253½	.18	15,525.62	
Engine oil	502	.28	140.56	
				15,666.18
				56,591.63
Adjustment account corrections in accounts				315.45
				56,907.08

GUARANTEED COST.

Locomotive mileage	18,553,998	at $1.74	$32,283.96	
Passenger-car mileage	32,651,978	.1842	6,014.49	
Freight-car mileage	165,692,562	.095	15,740.79	
				54,039.24
Excess cost				2,867.84
Per cent of excess				5

Settlement file No.
Record No. 2, page No. 161.
Claim book, page No. 71.

PETITIONER'S EXHIBIT 466—Continued.

SOUTHERN RAILWAY—Continued.

Statement of operations for year ended September 30, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	29,864	$0.48	$14,334.72	
Engine oil	61,207	.28	17,154.76	
Car oil	31,452	.18	5,661.36	
Other lubricants	10	.50	5.00	
				$37,155.84
Passenger-car service:				
Car oil	44,083	.18	7,934.94	
" "	51	.28	14.28	
				7,949.22
Freight-car service:				
Car oil	98,307	.18	17,695.26	
Engine oil	25	.28	7.00	
				17,702.26
				62,807.32
Adjustment account corrections in accounts				208.60
				62,598.72

GUARANTEED COST.

Locomotive mileage	21,323,469 at	1.74	37,102.84	
Pass. car "	37,680,838 "	.1842	6,940.81	
Freight-car "	184,790,228 "	.095	17,555.07	
				61,598.72
				1,000.00
Excess cost				
Per cent of excess				1⅔

Settlement file No.
Record No. 3, page No. 36.
Claim book, page No. 71.

Statement of operations for year ended September 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	40,346	$0.48	$19,366.08	
Engine oil	82,452	.28	23,086.56	
Car oil	41,227	.18	7,420.86	
Other lubricants	1,371	.40	548.40	
" "	3,417	.20	683.40	
" "	113	.10	11.30	
				$51,116.60
Passenger-car service:				
Car oil	48,233	.18	8,681.94	
Engine oil	101	.28	28.28	
Other lubricants	491	.10	49.10	
				8,759.32
Freight-car service:				
Car oil	134,755	.18	24,255.90	
Engine oil	150	.28	42.00	
Other lubricants	4,613	.10	461.30	
				24,759.20
				84,635.12
Adjustment account of corrections				323.22
				84,958.34

GUARANTEED COST.

Locomotive mileage	27,554,700 at	$1.74	$47,945.18	
Pass. car "	46,230,267 "	.1842	8,515.62	
Freight-car "	238,217,106 "	.095	22,630.63	
				79,091.43
				5,866.91
Excess cost				
Per cent of excess				7

Settlement file No.
Record No. 3, page No. 262.
Claim book, page No. 71.

PETITIONER'S EXHIBIT 466—Cantinued.

SOUTHERN RAILWAY—Continued.

Statement of operations for year ended September 30, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	47,182½	$0.48	$22,647.66	
Engine oil	97,992½	.28	27,437.97	
Car oil	47,124	.18	8,482.32	
				$58,567.95
Passenger-car service:				
Coach oil	17,516½	.33	5,780.32	
Car oil	18,374	.18	3,307.32	
				9,087.64
Freight-car service:				
Car oil	120,795½	.18	.....	21,743.19
				89,398.78

GUARANTEED COST.

Locomotive mileage	32,129,484	at $1.70	$54,620.12	
Pass. car "	55,083,638	" .1842	10,146.41	
Freight-car "	283,890,423	" .09	25,550.14	
				90,316.67

Settlement file No.
Record No. 4, page No. 191.
Claim book, page No. 71.

Statement of operations for year ended September 30, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	55,511	$0.48	$26,645.28	
Engine oil	112,100	.28	31,388.00	
Car oil	57,207	.18	10,297.26	
Coach oil	3	.33	.99	
				$68,331.53
Passenger-car service:				
Coach oil	25,560	.33	8,434.80	
Car oil	8,887	.18	1,599.66	
Engine oil	8	.28	2.24	
				10,036.70
Freight-car service:				
Car oil	150,061	.18	27,014.58	
Engine oil	17	.28	4.76	
				27,019.34
				105,387.57
Adjustment account corrections in accounts				1,413.61
				106,801.18

GUARANTEED COST.

Locomotive mileage	34,925,868	at $1.70	$59,373.97	
Pass. car "	60,791,794	" .1842	11,197.85	
Freight-car "	293,180,557	" .09	26,386.25	
				96,958.07
Excess cost				9,843.11
Per cent of excess				9.2

Settlement file No.
Record No. 4, page No. 191.
Claim book, page No. 71.

Statement of operations for year ended September 30, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	65,594½	$0.48	$31,485.36	
Engine oil	125,764	.28	35,213.92	
Car oil	68,685	.18	12,363.30	
				$79,062.58
Passenger-car service:				
Coach oil	21,194½	.33	6,994.19	
Car oil	7,616	.18	1,370.88	
				8,365.07
Freight-car service:				
Car oil	139,334	.18	25,080.12	
Engine oil	372½	.28	104.30	
				25,184.42
				112,612.07
Adjustment account corrections in account				1,742.32
				114,354.39

PETITIONER'S EXHIBIT 466—Continued.

SOUTHERN RAILWAY—Continued.

Statement of operations for year ended September 30, 1903—Continued.

GUARANTEED COST.

	Gallons.		Price.	Value.	
Locomotive mileage	37,875,486	at	$1.70	$64,388.31	
Pass. car "	65,331,387	"	.1842	12,034.02	
Freight car "	304,095,157	"	.09	27,368.55	
					$103,790.88
					10,563.52
Excess cost					9
Per cent of excess					

Settlement file No.
Record No. 5, page No. 86.
Claim book, page No. 71.

Statement of operations for year ended September 30, 1904.

Statement furnished.

Statement of operations for 9 months ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	47,811¼	$0.48	$22,949.34	
Engine oil	8,006½	.28	2,241.75	
Car oil	141,697½	.18	25,505.51	
R. C. G. and Arctic cup grease	90,009¼	.0812	7,308.79	
				$58,005.39
Passenger-car service:				
Coach oil	902½	.33	297.70	
Car oil	15,232¼	.18	2,741.90	
				3,039.60
Freight-car service:				
Car oil	87,667¼	.18		15,780.11
				76,825.10

GUARANTEED COST.

Locomotive mileage	31,021,970	at	$1.70	$52,737.34	
Pass. car "	53,794,091	"	.1842	9,908.87	
Freight-car "	273,702,609	"	.09	24,633.23	
					87,279.44

Settlement file No.
Record No. 6, page No. 19.
Claim book, page No. 71.

Statement of operations for year ended June 30, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	73,196¾	$0.48	$35,134.44	
Engine oil	2,308	.28	646.24	
Car oil	171,696¾	.18	30,905.42	
R. C. G	141,736½	.075	10,630.26	
D. J. C	22,317½	.095	2,120.16	
				$79,436.52
Passenger-car service:				
Coach oil	86	.33	28.38	
Car oil	20,531¾	.18	3,695.74	
				3,724.12
Freight-car service:				
Car oil	108,146¾	.18		19,466.44
				102,727.08

GUARANTEED COST.

Locomotive mileage	44,743,325	at	a$1.725383	79,199.37	
Pass. car "	74,748,508	"	.12	8,969.82	
Freight-car "	388,460,624	"	.07	27,192.24	
					113,361.43

Settlement file No. 350.
Record No. 6, page No. 19.
Claim book, page No. 71.

a Sliding scale on locomotives.

PETITIONER'S EXHIBIT 467.

TOLEDO & OHIO CENTRAL AND KANAWHA & MICHIGAN RAILWAY.

Statement of operations for year ended December 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,977½	$0.48	$1,889.14	
Engine oil	10,960½	.28	3,068.91	
Car oil	2,986½	.18	537.51	
Other lubricants			750.76	
				$6,246.32
Passenger-car service:				
Car oil	702½	.18	126.45	
Other lubricants	1,018½	.....	160.82	
Grease			69.68	
				356.95
Freight-car service:				
Car oil	9,353½	.18	1,684.70	
Other lubricants			379.76	
				2,064.46
				8,667.73

GUARANTEED COST.

Locomotive mileage	3,134,779	@ $2.227	$6,981.15	
Pass. car "	3,434,932	.1313	451.01	
Freight-car "	30,954,065	.065	2,402.01	
				$9,834.17

Record No. 2, page No. 155-156.

Statement of operations for year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,888½	$0.48	$2,346.54	
Engine oil	12,829½	.28	3,592.16	
Car oil	5,117½	.18	921.08	
				$6,859.78
Passenger-car service:				
Car oil	2,483½	.18	.....	447.05
Freight-car service:				
Car oil	11,160½	.18	.....	2,008.96
				9,315.79

GUARANTEED COST.

Locomotive mileage	3,103,811	@ $2.227	$6,912.28	
Pass. car "	3,022,331	.1313	396.83	
Freight-car "	40,679,219	.065	2,644.15	
				$9,953.26

Record No. 3, page No. 69-70.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,053½	$0.48	$2,905.80	
Engine oil	14,520½	.28	4,065.75	
Car oil	6,422½	.18	1,155.18	
				$8,126.73
Passenger-car service:				
Car oil	1,962½	.18	.....	1,049.80
Freight-car service:				
Car oil	11,132½	.18	.....	1,961.74
				11,138.27

GUARANTEED COST.

Locomotive mileage	3,634,925	@ $2.227	$8,094.98	
Pass. car "	2,986,020	.1313	392.06	
Freight-car "	47,293,406	.065	3,074.07	
				$11,561.11

Record No. 3, page No. 282-283.

PETITIONER'S EXHIBIT 467—Continued.

KANAWHA & MICHIGAN RAILWAY.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:			$990.24	
Valve oil	2,063	$0.48	1,527.72	
Engine oil	5,456½	.28	294.46	
Car oil	1,635½	.18		$2,812.42
Passenger-car service:				
Car oil	430	.18		77.40
Freight-car service:				
Car oil	7,431	.18		1,337.58
				4,227.40

GUARANTEED COST.

Locomotive mileage	1,105,099 @	$2.37	$2,619.08	
Pass. car "	717,250	.11	78.90	
Freight-car "	13,761,341	.07	963.29	3,661.27
				566.13
Excess cost				13
Per cent of excess				

Record No. 4, page No. 38.
Claim book, page No. 186.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:			$1,375.50	
Valve oil	2,865½	$0.48	1,890.21	
Engine oil	6,750½	.28	264.71	
Car oil	1,470¼	.18		$3,530.42
Passenger-car service:				
Car oil	411¼	.18		74.04
Freight-car service:				
Car oil	7,617½	.18		1,371.08
				4,975.54

GUARANTEED COST.

Locomotive mileage	1,025,723 @	$2.46	2,523.28	
Pass. car "	1,115,890	.1019	113.71	
Freight-car "	11,670,584	.102	1,190.40	3,827.39
				1,148.15
Excess cost				23
Per cent of excess				

Record No. 4, page No. 38.
Claim book, page No. 186.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:			$1,676.04	
Valve oil	3,491⅝	$0.48	1,920.97	
Engine oil	6,860⅜	.28	433.93	
Car oil	2,410⅝	.18		$4,030.94
Passenger-car service:				
Coach oil	112⅜	.33	37.08	
Car oil	151¼	.18	27.20	64.28
Freight-car service:				
Car oil	9,812	.18		1,766.16
				5,861.38

GUARANTEED COST.

Locomotive mileage	1,495,141 @	$2.46	$3,678.05	
Pass. car "	1,157,411	.1019	117.94	
Freight-car "	17,499,830	.1020	1,783.96	5,579.95
				$281.43
Excess cost				5
Per cent of excess				

Record No. 5, page No. 134.
Claim book, page No. 186.

PETITIONER'S EXHIBIT 467—Continued.

KANAWHA & MICHIGAN RAILWAY—Continued.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,762½	$0.48	$1,326.00	
Engine oil	5,162	.28	1,445.36	
Car oil	2,853⅛	.18	513.65	
				$3,285.01
Passenger-car service:				
Coach oil	609	.33	200.97	
Car oil	206	.18	37.08	
				238.05
Freight-car service:				
Car oil	9,224⅞	.18	.....	1,660.45
				5,183.51

GUARANTEED COST.

Locomotive mileage	1,562,326 @	$2.46	$3,843.32	
Pass. car "	1,295,816	.1019	132.04	
Freight-car "	18,088,779	.102	1,845.06	
				$5,820.42

Settlement file No. 364.
Record No. 5, page No. 134.
Claim book, page No. 186.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,948	$0.48	$1,415.04	
Engine oil	5,281	.28	1,478.68	
Car oil	3,193	.18	574.74	
				$3,468.46
Passenger-car service:				
Coach oil	606	.33	199.98	
Car oil	304	.18	54.72	
				254.70
Freight-car service:				
Car oil	13,580	.18	.....	2,444.40
				6,167.56

GUARANTEED COST.

Locomotive mileage	1,687,220 @	$2.46	$4,150.56	
Pass. car "	1,411,201	.1019	143.80	
Freight car "	21,911,310	.102	2,234.95	
				6,529.31

Settlement file No. 364.
Record No. 6, page No. 38.
Claim book, page No. 186.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,084	$0.48	$1,480.32	
Engine oil	5,566	.28	1,558.48	
Car oil	2,912	.18	524.16	
Rod cup grease	396⅝	.075	29.70	
				$3,592.66
Passenger-car service:				
Coach oil	819	.33	270.27	
Car oil	143	.18	25.74	
				296.01
Freight-car service:				
Car oil	19,187	.18	.....	3,453.66
				7,342.33

GUARANTEED COST.

Locomotive mileage	1,020,934 @	$2.46	$4,479.50	
Pass. car mileage	1,447,147	.1019	147.53	
Freight-car mileage	24,083,917	.102	2,456.56	
				7,083.59
Excess cost				258.74

Settlement file No. 364.
Record No. 6, page No. 38.
Claim book, page No. 186.

PETITIONER'S EXHIBIT 467—Continued.

TOLEDO & OHIO CENTRAL RAILWAY.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,900⅞	$0.48	$2,832.36	
Engine oil	11,000¾	.28	3,080.23	
Car oil	5,879½	.18	1,058.31	$6,970.90
Passenger-car service:				
Car oil	1,137½	.18	.....	204.68
Freight-car service:				
Car oil	8,565⅝	.18	.....	1,541.83
				8,717.41

GUARANTEED COST.

Lomotive service	2,923,008 @	$2.3738	$6,938.78	
Pass. car service	2,398,723	.1294	310.21	
Freight-car service	35,733,328	.0623	2,326.18	$9,575.17

Record No. 4, page No. 37.

Statement of operations for year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,405⅝	$0.48	$4,514.52	
Engine oil	14,348⅝	.28	4,017.51	
Car oil	4,820⅛	.18	867.64	$9,399.67
Passenger-car service:				
Car oil	1,055¼	.18	.....	189.99
Freight-car service:				
Car oil	11,291¼	.18	.....	2,032.47
				11,622.13

GUARANTEED COST.

Locomotive mileage	3,118,364 @	$2.3738	$7,402.37	
Pass. car mileage	2,672,728	.1294	345.85	
Freight-car mileage	36,969,266	.0623	2,303.19	10,051.41
				1,570.72
Excess cost				12
Per cent of excess				

Record No. 4, page No. 37.
Claim book, page No. 134.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price	Value.	
Locomotive service:				
Valve oil	7,837⅛	$0.48	$3,762.06	
Engine oil	13,554½	.28	3,795.26	
Car oil	5,621⅛	.18	1,011.91	$8,569.23
Passenger-car service:				
Coach oil	306⅞	.33	101.27	
Car oil	1,217⅝	.18	219.10	320.37
Freight-car service:				
Car oil	14,861	.18	.....	2,674.98
				11,564.58

GUARANTEED COST.

Locomotive mileage	3,476 748 @	$2.3738	$8,255.10	
Pass. car mileage	2,853,186	.1294	369.20	
Freight-car mileage	45,620,168	.0623	2,842.14	11,464.44
				100.14
Excess cost				

Record No. 5, page No. 133.
Claim book, page No. 134.

PETITIONER'S EXHIBIT 467—Continued.

TOLEDO & OHIO CENTRAL RAILWAY—Continued.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,398½	$0.48	$3,071.46	
Engine oil	12,057½	.28	3,376.00	
Car oil	6,939½	.18	1,249.15	
				$7,696.61
Passenger-car service:				
Coach oil	1,423	.33	469.59	
Car oil	469	.18	84.42	
				554.01
Freight-car service:				
Car oil	18,664½	.18		3,359.69
				11,610.30

GUARANTEED COST.

Locomotive mileage	3,397,933	@ $2.3738	$8,066.01	
Pass. car mileage	2,982,618	.1294	385.95	
Freight-car mileage	43,174,185	.0623	2,689.75	
				11,141.71
Excess cost				468.59
Per cent of excess				4

Settlement file No. 364.
Record No. 5, page No. 133.
Claim book, page No. 134.

Statement of operations for year 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,612	$0.48	$2,693.76	
Engine oil	11,149	.28	3,121.72	
Car oil	6,384	.18	1,149.12	
				$6,964.60
Passenger-car service:				
Coach oil	1,319	.33	435.27	
Car oil	643	.18	115.74	
				551.01
Freight-car service:				
Car oil	16,025	.18		2,884.50
				10,400.11

GUARANTEED COST.

Locomotive mileage	3,399,168	at $2.3738	$8,068.94	
Pass. car mileage	3,072,472	.1294	397.58	
Freight-car mileage	45,447,560	.0623	2,831.38	
				11,297.90

Settlement file No. 364.
Record No. 6, page No. 39.
Claim book, page No. 134.

Statement of operations for year 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,954	$0.48	$2,857.92	
Engine oil	11,102	.28	3,108.56	
Car oil	6,322	.18	1,137.96	
Rod-cup grease	1,034#	.075	77.55	
Cooling compound	2,276#	.03	68.28	
Driving-journal compound	552#	.095	52.44	
				$7,302.71
Passenger-car service:				
Coach oil	1,738	.33	573.54	
Car oil	294	.18	52.92	
Cooling compound	16	.03	.48	
				626.94
Freight-car service:				
Car oil	20,642	.18	3,715.56	
Cooling compound	57	.03	1.71	
				3,717.27
				11,646.92

GUARANTEED COST.

Locomotive mileage	3,653,321	at 2.3738	8,672.25	
Pass. car "	3,101,735	.1294	401.36	
Freight-car "	51,381,685	.0623	3,201.08	
				12,274.69

Settlement file No. 364.
Record No. 6, page No. 39.
Claim book, page No. 134.

PETITIONER'S EXHIBIT 468.

TOLEDO, PEORIA & WESTERN R. R.

Statement of operations for year 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,976½	$0.50	$988.30	
Engine oil	4,293½	.30	1,288.13	
Other lubricants			51.12	
			2,327.55	
Less credit for empty oil bbls			98.25	$2,229.30
Passenger-car service:				
Car oil	1,398½	.20	279.70	
Other lubricants	264½	.0575	15.18	
			294.88	
Less credit for empty oil bbls			21.00	273.88
Freight-car service:				
Car oil	3,834½	.20	766.90	
Other lubricants			68.58	
			835.48	
Less credit for empty oil barrels			71.25	764.23
Total actual cost				3,267.41

GUARANTEED COST.

Locomotive mileage	915,600	at	$1.0492	$960.65	
Pass. car "	1,246,176	at	.10836	135.03	
Freight-car "	5,465,052	at	.11565	632.04	1,727.72
					1,539.69
Excess cost					47
Per cent of excess					

Record No. 2, page 72.
Claim book, page No. 73.

Statement of operations for the year 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,816	$0.50	$907.99	
Engine oil	4,262½	.30	1,278.67	
Car oil	119½	.20	23.92	
			2,210.58	
Credit for empty oil bbls			93.75	$2,116.83
Passenger-car service and freight-car service:				
Car oil	6,460½	.20	1,292.03	
Credit for empty oil bbls			91.50	1,200.53
Total actual cost				3,317.36

GUARANTEED COST.

Locomotive mileage	957,127	at	$1.0492	$1,004.22	
Pass. car "	1,273,302	at	.10836	137.98	
Freight-car "	6,097,137	at	.11565	705.13	1,847.33
					1,470.03
Excess cost					44
Per cent of excess					

Record No. 2, page 178.
Claim book, page No. 73.

PETITIONER'S EXHIBIT 468—Continued.

TOLEDO, PEORIA & WESTERN R. R—Continued.

Statement of operations for the year 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,667½	$0.50	$833.81	
Engine oil	3,988	.30	1,196.40	
Car oil	283½	.20	56.70	
			2,091.91	
Less credit for empty oil barrels			87.75	
				$2,004.16
Passenger and freight-car service:				
Car oil	5,958	.20	1,191.60	
Less credit for empty oil barrels			99.00	
				1,092.60
Total actual cost				3,096.76

GUARANTEED COST.

Locomotive mileage	958,070	at $1.0492	$1,005.21	
Pass. car "	1,289,336	at .10836	139.71	
Freight-car "	5,639,777	at .11565	652.24	
				1,797.16
Excess cost				1,299.60
Per cent of excess				42

Record No. 3, page 73.
Claim book, page No. 73.

Statement of operations for year 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,094½	$0.50	$952.13	
Engine oil	3,860½	.30	1,158.08	
Car oil	200½	.20	40.07	
			2,150.28	
Less credit for empty oil barrels			84.75	
				2,065.53
Passenger freight-car service:				
Car oil	5,053½	.20	1,010.75	
Less credit for empty oil barrels			77.25	
				933.50
Total actual cost				2,999.03

GUARANTEED COST.

Locomotive service	1,001,239 miles	at $1.0492	$1,050.50	
Pass. car "	1,311,853 "	at .10836	142.15	
Frt. car "	6,012,562 "	at .11565	695.35	
				1,888.00
Excess cost				1,111.03
Per cent of excess				37

Record No. 3, page 286.
Claim book, page No. 73.

Statement of operations for year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,861	$0.50	$930.48	
Engine oil	3,684½	.30	1,105.45	
Car oil	645½	.20	129.16	
			2,165.09	
Less credit for empty oil barrels			96.75	
				2,068.34
Pass. and freight-car service:				
Car oil	4,129½	.20	825.95	
Less credit for empty barrels			66.75	
				759.20
				2,827.54
Adjustment account over and undercharges				109.20
Total actual cost				2,936.74

PETITIONER'S EXHIBIT 468—Continued.

TOLEDO, PEORIA & WESTERN R. R.—Continued.

Statement of operations for year 1901—Continued.

GUARANTEED COST.

	Gallons.		Price.	Value.	
Locomotive mileage	1,040,676	at	$1.0492	$1,091.88	
Pass. car "	1,302,090	at	.10836	141.16	
Freight-car "	6,185,334	at	.11565	715.33	
					$1,948.37
					988.37
Excess cost					33
Percentage of excess					

Record No. 4, page 194.
Claim book, page 73.

Statement of operations for three months ended March 31, 1902.

ACTUAL COST.

Locomotive service:		
Valve oil 419½ gallons at $0.50	$209.56	
Engine " 925½ " at .30	277.76	
Car oil 140½ " at .20	28.03	
	515.35	
Less credit for E. O. B	22.50	$492.85
Passenger & freight car service:		
Car oil 1,251½ gals., at $0.20	250.37	
Less credit for E. O. B	6.00	244.37
Total actual cost		737.22

GUARANTEED COST.

Locomotive mileage	254,122	at $1.0492	$266.62	
Pass. car "	302,300	.10836	32.76	
Freight-car "	1,399,207	.11565	161.82	
				$461.20
Excess cost				276.02
Percentage of excess				37

Record No. 4, page 194.
Claim book, page No. 73.

Statement of operations from March 31, 1902, to June 1st, 1904.

No contract.

Statement of operations for year ended May 31st, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,139½	$0.50	$1,069.56	
" "	78	.18	14.04	
Engine oil	4,409½	.30	1,322.89	
Car oil	466⅔	.20	93.27	
Standard oil	136	.07	9.52	
Grease	225#	.075	17.00	
			2,526.37	
Less credit for empty oil barrels			103.50	$2,422.87
Passenger and freight car service:				
Car oil	5,281½ gals. at $0.20		1,056.34	
Standard oil	388½ " at .07		27.20	
			1,083.54	
Less credit for empty oil barrels			96.75	986.69
Total actual cost				3,409.56

GUARANTEED COST.

Locomotive mileage	1,083,367	at $1.0492	$1,136.66	
Pass. car "	1,452,933	at .06648	96.59	
Freight-car "	6,373,795	at .0.202	395.30	
				1,628.55
Excess cost				1,781.01
Percentage of excess				52

Settlement file No. 270.
Record No. 5, page 253.
Claim book, page 73.

PETITIONER'S EXHIBIT 468—Continued.

TOLEDO, PEORIA & WESTERN R. R.—Continued.

Statement of operations for year ended May 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,832⅞	$0.50	$916.37	
Engine oil	3,998½	.30	1,199.47	
Car oil	1,046	.20	209.20	
R. C. grease	639⅞	.075	47.98	
			2,373.02	
Less credit for E. O. B			110.25	
				$2,262.77
Passenger-car service:				
Car oil	830½	.20	166.10	
Less credit for E. O. B			12.00	
				154.10
Freight-car service:				
Car oil	3,300⅓	.20	660.08	
Less credit for E. O. B			49.50	
				610.58
Total actual cost				3,027.45

GUARANTEED COST.

Locomotive mileage	1,021,107 at	1.30	1,327.44	
Pass. car "	1,661,651 at	.06648	110.47	
Freight-car "	5,911,524 at	.06202	366.63	
			1,804.54	
Excess cost				1,222.91
Percentage of excess				40

Settlement file No. 270.
Record No. 5, page 253.
Claim book, page 73.

Statement of operations for year ended May 31st, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,844½	$0.50	$922.07	
Engine oil	3,487⅞	.30	1,046.33	
Car oil	1,149⅝	.20	229.95	
Grease	817⅝	.075	61.27	
Other lubricants			1.12	
			2,260.74	
Less credit for E. O. B			82.50	
				$2,178.24
Passenger and freight car service:				
Car oil	3,964⅞	.20	792.98	
Less credit for E. O. B			82.50	
				710.48
				2,888.72

GUARANTEED COST.

Locomotive mileage	877,322 at	1.30	1,140.78	
Pass. car "	1,638,652 at	.06648	108.94	
Frt. car "	5,430,008 at	.06202	336.77	
			1,586.49	
Excess cost				1,302.23
Percentage of excess				45

Settlement file No. 270.
Record No. 6, page 184.
Claim book, page 73.

PETITIONER'S EXHIBIT 469.

UNION PACIFIC RAILWAY.

Statement of operations for year 1896.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	33,778½	$0.52	$17,564.69	
Engine oil	55,938½	.30	16,781.50	
Car oil	12,144½	20	2,428.87	
			36,775.06	
E. O. B			675.00	$36,100.06
Passenger-car service:				
Coach oil	15,476½	.37	5,724.14	
Car oil	26,321½	.20	5,264.25	
			10,988.39	
E. O. B			309.00	10,679.39
Freight-car service:				
Car oil	167,509½	.20		33,511.84
				80,291.29

GUARANTEED COST.

Locomotive mileage	16,070,053 at	2.70	43,389.14	
Pass. car "	29,755,175 at	.18	5,355.93	
Freight-car "	202,180,951 at	.18	36,382.57	
				85,127.64
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 1, page No. 190.
Claim book, page No.

Statement of operations for the 13 months ended January 31st, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	31,170	$0.52	$16,208.93	
Engine oil	53,088½	.30	15,926.50	
Car oil	13,270½	.20	2,656.18	
			34,791.61	
E. O. B			623.00	$34,168.61
Passenger-car service:				
Coach oil	16,748½	.37	6,196.90	
Car oil	14,004½	.20	22,800.83	
			8,997.73	
E. O. B			335.00	8,662.73
Freight-car service:				
Car oil	180,797½	.20	36,159.50	36,159.50
				78,990.84

GUARANTEED COST.

Locomotive mileage	15,456,367 at	2.55	$39,423.74	
Pass. car "	27,290,919 at	.18	4,912.37	
Freight-car "	203,506,976 at	.18	36,631.26	
				80,959.37
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 2, page 28.
Claim book, page No.

PETITIONER'S EXHIBIT 469—Continued.

UNION PACIFIC RAILWAY—Continued.

Statement of operations for the year ended January 31st, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	22,065⅞	$0.52	$11,473.99	
Engine oil	49,246⅜	.30	14,774.04	
Car oil	12,627⅛	.20	2,525.53	
			28,773.56	
E. O. B.			441.00	
				$28,332.56
Passenger-car service:				
Coach oil	34	.37	12.58	
Car oil	21,181⅛	.20	4,236.39	
				4,248.97
Freight-car service:				
Car oil	9,291¼	.20	.....	18,851.21
				51,432.74

GUARANTEED COST.

Locomotive mileage	14,537,617 at	2.00	29,075.23	
Pass. car "	26,956,261 at	.16	4,313.00	
Freight-car "	189,255,189 at	.16	30,280.83	
				63,669.06
Excess cost				.....
Per cent of excess				.....

Settlement file No.
Record No. 2, page 203.
Claim book, page No.

Statement of operations for 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	27,271⅜	$0.52	$14,180.64	
Engine oil	62,342½	.30	18,702.89	
Car oil	20,341¼	.20	4,068.39	
			36,951.92	
E. O. B.			545.00	
				$36,406.92
Passenger-car service:				
Car oil	28,469⅛	.20	.....	5,736.91
Freight-car service:				
Car oil	110,733½	.20	.....	22,146.68
				64,290.51

GUARANTEED COST.

Locomotive mileage	16,518,442 at	2.00	33,036.88	
Pass. car "	31,482,801 at	.16	5,037.25	
Freight-car "	187,066,445 at	.16	29,930.63	
				68,004.76
Excess cost				.....
Per cent of excess				.....

Settlement file No.
Record No. 3, page 102.
Claim book No.

PETITIONER'S EXHIBIT 469—Continued.

UNION PACIFIC RAILWAY—Continued.

Statement of operations for the year 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	33,021	$0.52	$17,170.87	
Engine oil	71,188½	.30	21,356.45	
Car oil	31,544½	.20	6,308.94	
			44,836.26	
Less allowance for swg. mileage and E. O. B			1,446.35	$43,389.91
Passenger car service:				
Car oil	31,415½	.20	.....	6,283.16
Freight-car service:				
Car oil	117,523½	.20	.....	23,504.72
				73,177.79

GUARANTEED COST.

Locomotive mileage	16,732,110 at	$2.00	$33,464.22	
Pass. car "	33,856,295 at	.16	5,417.01	
Freight-car "	194,353,487 at	.16	31,096.56	
				69,977.79
				3,200.00
Excess cost				
Per cent of excess				4

Settlement file No.
Record No. 4, page 19.
Claim book, page 147.

Statement of operations for the year 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	30,137½	$0.52	$15,671.45	
Engine oil	60,451½	.30	18,135.45	
Car oil	34,654½	.20	6,930.92	
Grease	25,037#	.....	1,241.79	
			41,979.61	
E. O. B			603.00	$41,376.61
Passenger-car service:				
Car oil	21,761½	.20	.....	4,352.10
Freight-car service:				
Car oil	86,671	.20	.....	17,334.20
				63,062.91

GUARANTEED COST.

Locomotive mileage	15,919,520 at	$2.00	$31,839.04	
Pass. car "	34,666,553 at	.16	5,559.97	
Freight-car "	202,381,102 at	.16	32,380.98	
				69,779 99
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 4, page 19.
Claim book, No. 147.

PETITIONER'S EXHIBIT 469—Continued.

UNION PACIFIC RAILWAY—Continued.

Statement of operations for year 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	31,541½	$0.52	$16,401.39	
Engine oil	60,973½	.30	18,291.63	
Car oil	40,465½	.20	8,093.05	
Rod-cup grease	37,145½	.....	2,838.62	
			45,624.69	
E. O. B			631.00	
				$44,993.69
Passenger-car service:				
Car oil	14,658½	.20	.....	2,931.73
Freight-car service:				
Car oil	58,691½	.20	.....	11,738.35
				59,662.79

GUARANTEED COST.

Locomotive mileage	16,813,216	at	$2.00	$33,626.43
Pass. car "	38,523,209	at	.16	6,163.71
Freight-car "	201,440,669	at	.16	32,230.50
				72,020.64
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 4, page 272.
Claim book, page 147.

Statement of operations for 14 months to March 31st, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	47,975½	$0.52	$24,947.48	
Engine oil	78,413½	.30	23,524.23	
Car oil	58,786½	.20	11,757.28	
Other lub. oil	58,843½	.....	3,990.60	
			64,219.59	
E. O. B			960.00	
				$63,259.59
Passenger-car service:				
Car oil	18,445½	.20	.....	3,689.09
Freight-car service:				
Car oil	70,860	.20	.....	14,172.01
				81,120.69

GUARANTEED COST.

Locomotive mileage	20,491,727	at	$2.00	$40,983.46
Pass. car mileage	40,022,590	at	.16	7,843.62
Freight-car "	250,248,197	at	.16	40,039.72
				88,866.80
Excess cost				
Per cent of excess				

Settlement file No.
Record No. 4, page 272
Claim book, page 147.

PETITIONER'S EXHIBIT 469—Continued.

UNION PACIFIC RAILWAY—Continued.

Statement of operations for year ended March 31st, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	32,242½	$0.50	$16,121.46	
Engine oil	46,992½	.30	14,098.11	
Car oil	31,391½	.20	6,278.30	
Rod-cup grease	40,855#	.083	3,391.00	
				$39,888.87
Passenger-car service:				
Spl. coach oil	370	.30	111.00	
Car oil	13,805½	.20	2,761.15	
				2,872.15
Freight-car service:				
Car oil	64,592½	.20	.....	12,918.49
				55,679.51

GUARANTEED COST.

Locomotive mileage	16,676,154 at	$1.75	$29,183.27	
Pass. car "	41,194,343 at	.13	5,355.27	
Freight-car "	243,356,060 at	.08	19,468.48	54,007.02
				1,672.49
Excess cost				3
Per cent of excess				

Settlement file No. 360.
Record No. 5, page 218.
Claim book, page 147.

Statement of operations for the year ended March 31st, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	33,508½	$0.50	$16,754.27	
Engine oil	22,876½	.30	6,862.79	
Car oil	54,670½	.20	10,934.16	
Grease	34,523#	.083	2,865.41	
			37,416.63	
Less inventory adjustment			72.34	$37,344.29
Passenger-car service:				
Car oil	11,895½	.20	2,379.19	
Less inventory adjustment			7.74	2,371.45
Freight-car service:				
Car oil	62,364½	.20	12,432.94	
Less inventory adjustment			16.54	12,416.40
				52,132.14

GUARANTEED COST.

Locomotive mileage	18,559,094 at	$1.75	$32,478.42	
Pass.-car "	43,894,406 at	.13	5,706.27	
Freight-car "	267,572,874 at	.08	21,405.83	59,590.52
Excess cost				
Per cent of excess				

Settlement file No. 360.
Record No. 6, page 218.
Claim book, page 247.

PETITIONER'S EXHIBIT 470.

YAZOO & MISSISSIPPI VALLEY RAILWAY.

Statement of operations for year ended July 31, 1897.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,291	$0.48	$2,059.68	
Engine oil	10,047½	.28	2,813.37	
Car oil	2,437½	.18	438.70	
				$5,311.75
Passenger-car service:				
Car oil	3,813	.18	.....	686.34
Freight-car service:				
Car oil	17,499	.18	.....	3,149.82
				9,147.91

GUARANTEED COST.

Locomotive mileage	3,128,557 at	$1.8067	$5,652.36	
Pass. car "	4,072,541 at	.25	1,018.13	
Freight-car "	39,777,776 at	.1036	4,120.98	
				10,791.47

Record No. 1, page No. 281.

Statement of operations for year ended July 31, 1898.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,280½	$0.48	$2,534.74	
Engine oil	13,251½	.28	3,710.38	
Car oil	2,390½	.18	430.33	
				$6,675.45
Passenger-car service:				
Car oil	3,305½	.18	.....	594.94
Freight-car service:				
Car oil	18,783½	.18	.....	3,380.98
				10,651.37

GUARANTEED COST.

Locomotive mileage	3,821,901 at	$1.8067	$6,905.03	
Pass. car "	4,388,693 "	.25	1,097.17	
Freight-car "	51,157,790	.1036	5,299.95	
				13,302.15

Record No. 2, page No. 113.

Statement of operations for year ended July 31, 1899.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,491	$0.48	$2,155.68	
Engine oil	11,690½	.28	3,273.24	
Car oil	1,777	.18	319.86	
				$5,748.78
Passenger-car service:				
Car oil	2,188½	.18	.....	393.93
Freight-car service:				
Car oil	14,470	.18	.....	2,604.60
				8,747.31

GUARANTEED COST.

Locomotive mileage	3,892,802 at	$1.8067	$7,033.13	
Pass. car "	5,005,810	.25	1,251.45	
Freight-car "	44,699,340	.1036	4,630.85	
				12,915.43

Record No. 3, page No. 11.

PETITIONER'S EXHIBIT 470—Continued.

YAZOO & MISSISSIPPI VALLEY RAILWAY—Continued.

Statement of operations for year ended July 31, 1900.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,242½	$0.48	$2,516.40	
Engine oil	12,977¾	.28	3,633.60	
Car oil	2,330	.18	419.40	
				$6,569.40
Passenger-car service:				
Car oil	3,982	.18	716.76	
Other lub's	79	.20	15.80	
				732.56
Freight-car service:				
Car oil	15,647	.18	2,816.46	
Other lub's	718	.20	143.60	
				2,960.06
				10,262.02

GUARANTEED COST.

Locomotive mileage	4,096,173 at	$1.8067	$7,400.56	
Pass. car "	5,775,633	.25	1,443.91	
Freight-car "	43,370,785	.1036	4,493.21	
				13,337.68

Record No. 3, page No. 241.

Statement of operations for year ended July 31, 1901.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,600¾	$0.48	$3,168.36	
Engine oil	15,641¾	.28	4,379.67	
Car oil	3,208¾	.19	577.55	
				$8,125.58
Passenger-car service:				
Car oil	3,856	.18	.....	694.08
Freight-car service:				
Car oil	16,555½	.18	3,015.94	
Other lub's	183	.20	36.60	
				3,052.54
				11,872.20

GUARANTEED COST.

Locomotive mileage	4,631,337 at	$1.6722	$7,743.96	
Pass. car "	6,532,126	.25	1,633.00	
Freight-car "	51,208,650	.1036	5,305.15	
				14,682.11

Record No. 4, page No. 125.

Statement of operations for year ended July 31, 1902.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,697½	$0.48	$3,214.74	
Engine oil	16,604¼	.28	4,649.16	
Car oil	4,615	.18	830.68	
				$8,694.58
Passenger-car service:				
Car oil	6,397¼	.18	.....	1,157.27
Freight-car service:				
Car oil	21,250	.18	.....	3,852.14
				13,703.99

GUARANTEED COST.

Locomotive mileage	4,742,224 at	$1.6722	$7,929.95	
Pass. car "	7,289,867	.25	1,822.47	
Freight-car "	53,849,948	.1036	5,578.85	
				15,331.27

Record No. 4, page No. 125.

PETITIONER'S EXHIBIT 470—Continued.

YAZOO & MISSISSIPPI VALLEY RAILWAY—Continued.

Statement of operations for year ended July 31, 1903.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,834½	$0.48	$4,240.74	
Engine oil	20,213½	.28	5,659.85	
Car oil	4,817½	.18	867.14	
				$10,767.73
Passenger-car service:				
Car oil	4,745	.18	.....	854.10
Freight-car service:				
Car oil	21,715	.18	.....	3,908.70
				15,530.53

GUARANTEED COST.

Locomotive mileage	5,789,877	at $1.6722	9,691.82	
Pass. car "	7,668,152	.25	1,917.04	
Freight-car "	57,423,456	.1036	5,949.07	
				17,557.93

Settlement file No. 337.
Record No. 5, page No. 71.

Statement of operations for year ended July 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	7,885½	$0.50	$3,942.79	
Engine oil	17,872½	.28	5,004.39	
Car oil	7,353	.18	1,323.67	
			10,270.85	
Empty barrel credit			157.70	
				$10,113.15
Passenger-car service:				
Car oil	5,141½	.18	.....	925.45
Freight-car service:				
Car oil	14,950½	.18	.....	2,691.13
				13,729.73

GUARANTEED COST.

Locomotive mileage	5,729,256	at $1.6722	$9,580.46	
Pass. car "	8,177,150	.25	2,044.29	
Freight-car "	55,485,523	.1036	5,748.30	
				17,373.15

Settlement file No. 337.
Record No. 5, page No. 71.

Statement of operations for year ended July 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	8,267½	$0.48	$3,968.28	
Engine oil	17,710½	.28	4,958.86	
Car oil	6,889½	.18	1,204.17	
Rod-cup grease	3,330	.075	249.74	
				$10,381.05
Passenger-car service:				
Car oil	5,881½	.18	.....	1,058.69
Freight-car service:				
Car oil	15,847	.18	.....	2,852.43
				14,292.2[illegible]

GUARANTEED COST.

Locomotive mileage	6,279,891	at $1.6722	$10,501.23	
Pass. car "	8,978,671	.25	2,244.76	
Freight-car "	66,403,695	.1036	6,879.42	
				19,635.41

Settlement file No. 337.
Record No. 5, page No. 287.

PETITIONER'S EXHIBIT 470—Continued.

YAZOO & MISSISSIPPI VALLEY RAILWAY—Continued.

Statement of operations for year ended July 31, 1906.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	9,134½	$0.48	$4,384.38	
Engine oil	16,489½	.28	4,617.21	
Car oil	8,700½	.18	1,566.13	
Rod-cup grease	5,263	.075	394.72	
Driv.-jour. comp	965	.095	91.68	
				$11,054.12
Passenger-car service:				
Car oil	4,061	.18		731.01
Freight-car service:				
Car oil	13,738	.18		2,472.83
				14,257.96

GUARANTEED COST.

Locomotive mileage	6,091,598 at	$1.75	$10,660.30	
Pass. car "	8,331,207	.15	1,249.68	
Freight-car "	68,652,909	.08	5,492.24	
				17,402.22

Settlement file No. 48.
Record No. 6, page No. 81.

PETITIONER'S EXHIBIT 471.

ALABAMA & VICKSBURG RAILWAY.

Statement of operations for 12 months ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,314⅘	$0.50	$657.37	
Car oil	4,872⅞	.18	877.10	
				$1,534.47
Passenger-car service:				
Car oil	1,508½	.18	271.53	
Freight-car service:				
Car oil	3,996½	.18	719.37	
				990.90
				2,525.37

GUARANTEED COST.

Locomotive mileage	854,459 at	$1.50	$1,281.69	
Pass. car "	1,643,583	.15	246.54	
Freight-car "	8,319,794	.07	582.30	
				2,110.63
Excess cost				414.74
Per cent of excess				16

Settlement file No. 338.
Record No. 5, page No. 266.
Claim book page No. 2.

PETITIONER'S EXHIBIT 472.

ANN ARBOR RAILROAD.

Statement of operations for 12 months ended March 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,642	$0.50	$1,321.00	
Engine oil	4,326	.30	1,297.80	
Car oil	1,973	.18	355.14	
Pin grease	732#	.075	54.90	
			3,028.84	
Credit for empty oil barrels			139.00	
				$2,889.84
Passenger-car service:				
Car oil	1,271	.18	.....	228.78
Freight-car service:				
Car oil	3,353	.18	.....	603.54
				3,722.16

GUARANTEED COST.

Locomotive mileage	1,735,503 at	$1.25	$2,169.38	
Pass. car "	1,634,925	.0406	66.38	
Freight-car "	14,663,103	.0406	595.32	
				2,831.08
Excess cost				891.08
Per cent of excess				24

Settlement file No. 248.
Record No. 5, page No. 238.
Claim book, page No. 120.

PETITIONER'S EXHIBIT 473.

BANGOR & AROOSTOOK RAILROAD.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,846⅞	$0.51½	$2,495.82	
Engine oil	9,267⅛	.31½	2,919.30	
				$5,415.12
Passenger & freight car services:				
Car oil	7,201	.20½		1,548.21
				6,963.33
Credit for empty oil barrels				264.00
				6,699.33

GUARANTEED COST.

Locomotive mileage	1,691,893 at	$2.20	$3,722.16	
Pass. & frt. "	14,996,151	.12	1,799.53	
				5,521.69
				1,177.64
Excess cost				17
Per cent of excess				

Settlement file No. 268.
Record No. 5, page No. 207.
Claim book, page No. 112.

PETITIONER'S EXHIBIT 474.

CHICAGO, CINCINNATI & LOUISVILLE RY.

Statement of operations for 11 months ended September 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,050½	$0.50	$1,025.25	
Engine oil	2,017⅛	.30	605.13	
Car oil	4,072⅛	.20	814.58	
Other lubs	154⅛	Various.	89.24	
				$2,534.20
Credit for empty oil barrels				163.84
				2,370.36
Passenger-car service:				
Car oil	1,089½	.20	217.83	
Polar grease	42⅛	.48	20.40	
			238.23	
Credit for empty barrels			21.78	216.45
Freight-car service:				
Car oil	2,437⅛	.20	487.56	
Polar grease	116⅛	.48	55.98	
			543.54	
Credit for empty barrels			48.75	494.79
				3,081.60

GUARANTEED COST.

Locomotive mileage	758,089 at	$2.25	$1,705.70	
Pass. car "	658,434	.13	85.59	
Freight-car "	5,805,739	.09	522.51	
				2,313.80
				767.80
Excess cost				24
Per cent of excess				

Settlement file No. 317.
Record No. 6, page No. 79.
Claim book, page No. 125.

PETITIONER'S EXHIBIT 475.

CHICAGO JUNCTION RAILWAY.

Statement of operations for 12 months ended Sept. 30, 1907.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,450.625	$0.50	$3,225.32	
Engine oil	8,043.625	.30	2,413.10	
			5,638.42	
Credit for barrels			290.00	
				$5,348.42

GUARANTEED COST.

Locomotive mileage	2,779,489	at $2.27		6,309.44

Settlement file No. 177.
Record No. 6, page No. 232.

PETITIONER'S EXHIBIT 476.

CHICAGO, LAKE SHORE & EASTERN RAILWAY.

Statement of operations for 12 months ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,316¾	$0.50	$2,658.77	
Engine oil	7,552½	.30	2,265.80	
				$4,924.57
Passenger & freight car services:				
Car oil	5,099¾	.18}		2,329.85
" "	6,789½	.20}		
			7,254.42	
Credit for empty oil barrels			393.14	
				6,861.28

GUARANTEED COST.

Locomotive mileage	3,352,537	at $1.64	$5,498.16	
Pass. & frt. "	14,555,170	.272	3,959.01	
				9,457.17

Settlement file No. 218.
Record No. 5, page No. 151.
Claim book, page No. 164.

PETITIONER'S EXHIBIT 477.

CHICAGO, PEORIA & ST. LOUIS RAILWAY.

Statement of operations for 12 months ended July 31, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	4,067½	$0.50	$2,033.74	
Engine oil	6,922	.30	2,076.67	
Car oil	1,072	.18-.20	205.13	
			4,315.54	
Credit for empty oil barrels			232.00	
				$4,083.54
Passenger-car service:				
Car oil	789	.18		142.07
Freight-car service:				
Car oil	10,185½	.18		1,833.39
			6,059.00	
Adjustment account overcharge			300.00	
				5,759.00

GUARANTEED COST.

Locomotive mileage	1,988,935	at $1.96	$3,898.31	
Pass. car "	1,481,380	.11	162.95	
	17,508,198	.11	1,925.90	
				5,987.16

Settlement file No. 110.
Record No. 5, page No. 77.

PETITIONER'S EXHIBIT 478.

CLEVELAND, AKRON & COLUMBUS RAILWAY.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,941	$0.48	$1,891.68	
Engine oil	6,436	.28	1,802.08	
Car oil	2,235	.18	402.30	
				$4,096.06
Passenger-car service:				
Car oil	943	.18		169.74
Freight-car service:				
Car oil	5,367½	.18		966.15
				5,231.95

GUARANTEED COST.

Locomotive mileage	1,499,709	at $2.00	$2,999.42	
Pass. car "	1,801,114	.12	216.13	
Freight-car "	10,754,271	.10	1,075.43	
				4,290.98
				940.97
Excess cost				18
Per cent of excess				

Settlement file No. 304.
Record No. 5, page No. 206.
Claim book, page No. 179.

PETITIONER'S EXHIBIT 479.

DULUTH & IRON RANGE RAILROAD.

Statement of operations for 12 months ended March 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,765	$0.53–0.54	$1,472.75	
Engine oil	6,961½	.28	2,022.37	
Dope	2,674½	.06– .07	175.50	
			3,670.62	
Credit for empty barrels			55.30	
				$3,615.32
Passenger-car service:				
Car oil	481	.195		93.78
Freight-car service:				
Car oil	10,436½	.195		2,035.10
				5,744.20

GUARANTEED COST.

Locomotive mileage	1,606,230	at $2.95	$4,738.37	
Pass. car "	692,814	.12	81.14	
Freight-car "	28,628,973	.12	3,435.48	
				8,254.99

Settlement file No. 222.
Record No. 5, page No. 142.
Claim book, page No. 200.

PETITIONER'S EXHIBIT 480.

DULUTH, MISSABE & NORTHERN RAILWAY.

Statement of operations for 12 months ended March 31, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,050⅞	$0.51	$1,555.96	
Engine oil	7,329⅛	.31	2,272.24	
Rod-cup grease	1,921⅔	.075	144.08	
			3,972.28	
Credit for empty barrels			92.95	
				$3,879.33
Passenger & freight car services:				
Car oil	4,638¼	.21	974.10	
Credit for empty barrels			60.45	
				913.65
				4,792.98

GUARANTEED COST.

Locomotive mileage	1,406,206	at $2.70	$3,796.66	
Pass. & frt. "	26,319,106	.12	3,158.29	
				6,954.95

Settlement file No. 148.
Record No. 5, page No. 216.

PETITIONER'S EXHIBIT 481.

ELGIN, JOLIET & EASTERN RAILWAY.

Statement of operations for 12 months ended June 30, 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,725⅞	$0.50	$1,862.92	
Engine oil	4,821⅛	.30	1,449.46	
			3,312.38	
Credit for empty barrels			170.94	
				$3,141.44
Passenger-car service:				
Car oil	61	.18	.....	11.08
Freight-car service:				
Car oil	8,514	.18	.....	1,532.42
				4,684.94

GUARANTEED COST.

Locomotive mileage	1,922,478	at $2.42	$4,652.40	
Pass. car "	84,446	.12	10.13	
Freight-car "	24,434,796	.0787	1,915.02	
				6,577.55

Settlement file No. 154.
Record No. 5, page No. 115.
Claim book, page No. 160.

PETITIONER'S EXHIBIT 482.

GEORGIA R. R.

Statement of operations for 15 months ended May 31, 1907.

No contract previous to this.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,251.549	$0.505	$3,157.03	
Engine oil	10,282.874	.305	3,136.27	
Car oil	5,366.81	.205	1,100.19	
Rod cup grease	3,462#	.075	268.30	
				$7,661.79
Passenger-car service:				
Coach oil	1,476.17	.205	.....	302.61
Car oil				
Freight-car service:	14,118.96	.205	.....	2,894.39
Car oil				
				10,858.79
Total actual cost				

GUARANTEED COST.

Locomotive mileage	3,539,600	at	1.20	4,247.52	
Pass. car "	3,903,059	at	.065	257.60	
Freight-car "	27,276,555	at	.065	1,772.98	
					6,278.10
					4,580.69
Excess cost					42
Percentage of excess					

Record No. 6, page 215.
Claim book, page .

PETITIONER'S EXHIBIT 483.

ERIE & WYOMING VALLEY RAILROAD.

Statement of operations for 11 months ended September 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,208½	$0.476	$1,525.99	
Engine oil	5,058½	.276	1,398.53	
Car oil	1,259	.177	222.39	
Pin grease	1,626#	.075	122.10	
				$3,269.01
Passenger-car service:				
Car oil	218	.176	.....	38.44
Freight-car service:				
Car oil	4,827	.178	860.50	
Valve & engine oil	54	.....	21.10	
				881.60
				4,189.05

GUARANTEED COST.

Locomotive mileage	937,637	at	2.00	1,875.27	
Pass. car "	315,855		.07	22.12	
Freight-car "	14,403,120		.07	1,014.49	
					2,911.88
					1,277.17
Excess cost					30
Per cent of excess					

Settlement file No. 322.
Record No. 5, page No. 185.
Claim book, page No. 104.

PETITIONER'S EXHIBIT 484.

GULF & SHIP ISLAND RAILROAD.

Statement of operations for 12 months ended June 1, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,957	$0.52	$1,537.63	
Engine oil	4,630½	.32	1,481.88	
Car oil	1,999	.22	241.78	
			3,261.29	
Credit for empty oil barrels			129.00	
				$3,132.29
Passenger-car service:				
Car oil	1,184½	.22	260.56	
Credit for empty oil barrels			15.00	
				245.56
Freight-car service:				
Car oil	3,296	.22	725.12	
Credit for empty oil barrels			49.50	
				675.62
				4,053.47

GUARANTEED COST.

Locomotive mileage	1,108,688	at 2.55	2,827.16	
Pass. car "	1,304,119	.255	332.57	
Freight-car "	8,308,499	.0835	693.77	
				3,853.50
Excess cost				199.97
Per cent of excess				4.9

Settlement file No. 165.
Record No. 5, page No. 153.
Claim book, page No. 165.

PETITIONER'S EXHIBIT 485.

IOWA CENTRAL RAILWAY.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	6,421½	$0.48	$3,082.14	
Engine oil	3,138½	.28	878.84	
Car oil	12,773½	.18	2,219.18	
Other lubricants			2.78	
				$6,182.94
Passenger-car service:				
Car oil	1,606	Various.	.....	289.08
Freight-car service:				
Car oil	9,825	Various.	.....	1,768.50
				8,240.52

GUARANTEED COST.

Locomotive mileage	3,202,116	at 2.20	7,044.66	
Pass. car "	2,766,537	.10½	2,947.82	
Freight-car "	26,711,627	.10½		
				9,992.48

Settlement file No. 241.
Record No. 5, page No. 213.
Claim book, page No. 16.

PETITIONER'S EXHIBIT 486.

LOUISVILLE, HENDERSON & ST. LOUIS RAILWAY.

Statement of operations for 12 months ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,299¼	$0.48	$1,103.28	
Engine oil	3,614⅞	.28	1,022.29	
Car oil	1,000	.18	1,800.00	
				$2,305.57
Passenger-car service:				
Car oil	981	.18	.....	176.58
Freight-car service:				
Car oil	2,628	.18	.....	473.04
				2,955.19
Overcharge on lubricants				159.85
				2,795.34

GUARANTEED COST.

Locomotive mileage	984,826 at	1.90	1,871.17	
Pass. car "	1,927,747	.09	173.50	
Freight-car "	5,778,432	.07	404.49	2,449.16
				346.18
Excess cost				12
Per cent of excess				

Settlement file No. 341.
Record No. 5, page No. 284.
Claim book, page No. 183.

PETITIONER'S EXHIBIT 487.

MINNEAPOLIS & ST. LOUIS RAILWAY.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	3,925⅝	$0.50	$1,972.90	
Engine oil	93⅞	.30	28.01	
Car oil	9,879	.20	1,975.83	
Grease	2,656½	.03–.04–.08	159.75	
			4,136.49	
Credit for empty oil bbls			221.60	$3,914.89
Passenger-car service:				
Car oil	4,049⅝	.20	809.95	
Grease	320⅝	.03–.04	11.40	
			821.35	
Credit for empty oil bbls			63.20	758.15
Freight-car service:				
Car oil	4,799½	.20	959.93	
H. B. C	3,469⅝	.03	106.07	
			1,066.00	
Credit for empty oil bbls			80.80	985.20
				5,658.24

GUARANTEED COST.

Locomotive mileage	2,148,237 at	$2.50	$5,370.59	
Pass. car "	4,557,946	.18	820.43	
Freight-car "	16,359,849	.085	1,390.58	7,581.60

Settlement file No. 65.
Record No. 5, page No. 279.
Claim book, page No. 60.

PETITIONER'S EXHIBIT 488.

RICHMOND, FREDERICKSBURG & POTOMAC RY., INCLUDING THE WASHINGTON SOUTHERN RAILWAY.

Statement of operations for 12 months ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	101½	$0.51	.....	
" "	4,304	.50	.....	
" "	1,413½	.48	$2,882.41	
Engine oil	6,470⅝	.30	.....	
" "	2,908½	.28	2,755.58	
Car oil	304½	.21	.....	
" "	6,971½	.20	.....	
" "	100	.18	1,476.30	
				$7,114.29
Passenger-car service:				
Car oil	881	.20	176.20	
Coach oil	1,833½	.33	606.83	
				783.03
Freight-car service:				
Car oil	4,028½	.18-.20	.....	
				800.62
				8,697.94
Credit for empty oil barrels				331.50
				8,366.44

GUARANTEED COST.

Locomotive mileage	2,126,692	at $2.20	$4,678.72	
Pass. car "	4,278,172	.18	641.73	
Freight-car "	19,221,270	.10	1,922.12	
			7,242.57	
Excess cost				1,123.87
Per cent of excess				13

Settlement file No. 286.
Record No. 5, page No. 280.
Claim book, page No. 69.

PETITIONER'S EXHIBIT 489.

SOUTHERN INDIANA RAILWAY.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	5,005	$0.50	$2,502.50	
Engine oil	6,463	.30	1,938.90	
Car oil	1,317½	.20	263.50	
Grease			30.81	
			4,735.71	
Credit for empty oil barrels			256.00	
				$4,479.71
Passenger-car service:				
Car oil	708	.20	141.60	
Credit for empty oil barrels			14.00	
				127.60
Freight-car service:				
Car oil	7,273	.20	1,454.60	
Credit for empty oil barrels			146.00	
				1,308.60
				5,915.91

GUARANTEED COST.

Locomotive mileage	1,266,520	at $2.25	$2,849.67	
Pass. car "	995,609	.20	199.12	
Freight-car "	7,006,433	.20	1,401.29	
				4,450.08
Excess cost				1,465.83
Per cent of excess				34

Settlement file No. 293.
Record No. 5, page No. 249.
Claim book, page No. 234.

PETITIONER'S EXHIBIT 490.

VICKSBURG, SHREVEPORT & PACIFIC RAILWAY.

Statement of operations for year ended June 30, 1905.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	1,283½	$0.50	$641.75	
Car oil	3,735	.18	672.30	
				$1,314.05
Passenger-car service:				
Car oil	1,572½	.18	.....	283.05
Freight-car service:				
Car oil	1,947	.18	.....	350.46
				1,947.56
Credit for empty barrels				20.50
				1,927.06

GUARANTEED COST.

Locomotive mileage	844,732	at $1.30	$1,098.15	
Pass. car "	1,878,460	.14	265.78	
Freight-car "	7,412,423	.06	444.75	
				1,808.68
				118.38
Excess cost				6
Per cent of excess				

Settlement file No. 338.
Record No. 5, page No. 267.
Claim book, page No. 37.

PETITIONER'S EXHIBIT 491.

WEST VIRGINIA CENTRAL & PITTSBURG RAILWAY.

Statement of operations for year 1904.

ACTUAL COST.

	Gallons.	Price.	Value.	
Locomotive service:				
Valve oil	2,745⅝	$0.50	$1,372.75	
Engine oil	3,443⅝	.30	1,033.13	
Car oil	2,125⅝	.20	425.16	
				$2,831.04
Passenger-car service:				
Car oil	220	.20	.....	44.00
Freight-car service:				
Car oil	6,840	.20	.....	1,368.00
				4,243.04
Credit for empty oil barrels				307.00
				3,936.04

GUARANTEED COST.

Locomotive mileage	1,189,493	at $2.15	$2,557.41	
Pass. car "	826,534	.15	123.98	
Freight-car "	11,773,123	.11	1,295.04	
				3,976.43

Settlement file No. 334.
Record No. 5, page No. 183.
Claim book, page No. 150.

PETITIONER'S EXHIBIT 492.

FRANKLIN, PA., *Feby. 11, 1896.*

Mr. S. M. PROVOST,
General Manager, Pennsylvania R. R.,
Philadelphia, Pa.

DEAR SIR: You will no doubt remember the proposition I made you September 16, 1895, relative to a contract which we agreed to execute with your company binding ourselves to furnish lubricants for your locomotive and car equipment upon certain conditions.

I have had a talk with your superintendent of motive power, who tells me that no action has yet been taken in regard to the matter; I gather from him also that you are hardly ready to enter into any arrangement in the nature or form of a definite contract. That being the case I beg to be allowed the privilege to demonstrate the value of our lubricants by an actual and practical test on your locomotive and car equipment on the lines east of Pittsburg and Erie, Pa., for such a period or term as in your judgment may be necessary to satisfy yourself whether or not our oils are as satisfactory and might not also be profitable to your company to contract with us for your future use of our lubricants.

To enable you to make such trials we will furnish upon requisition from your purchasing agent, or in any manner you may prefer, cylinder or valve oils, machinery, coach, and freight-car oils, and deliver them to such points as may be designated, we to pay the freight charges to point of delivery.

We would deliver either in tank cars or in barrels, with the understanding that if in barrels your company would return the empty barrels to us f. o. b. cars at the nearest point on your lines to our works at Franklin, Pa., or if not returned or in bad condition that we would be allowed by your company for such barrels at the rate of $1.00 per barrel. We would also furnish any grease or cooling compounds you may desire.

I am willing that such trial shall be profitable to your company from a financial standpoint; I know that it will be from a practical one since our lubricants are compounded by ourselves and contain the best materials for the purpose that are produced. Our success in the past justify us in making this statement.

In settling for the oils consumed during the period covered by the trial I would give you the same advantages in all respects which I offered you in the contract I formerly proposed and to accept in payment the figure per thousand car and locomotive miles, which was the average cost to your company for the previous year, less ten (10) per cent of that figure. In other words we would make the cost to your company ninety (90) per cent of that average for the period stated.

We would bill the oil to your company at the following prices, but we would receipt for them upon payment of the cost per thousand miles above mentioned. Sibley's perfection valve oil 48 cents; Galena engine oil, 28 cents; Galena coach oil, 33 cents, and Galena car oil, 18 cents per gallon, respectively, and guarantee that these prices are as low as we make to any other railroad company and if we reduce the prices to any other company we will give your company the benefit of a like reduction.

In case you decide to grant our request, we would of course ask the privilege of suggesting the adoption of some details necessary to keep the accounts in such a manner as to give us necessary information and to give your company the most satisfactory service at a minimum cost. The manner of settling hereunder to be agreed upon between our auditor and your superintendent of motive power; also at any time during the progress of this proposed trial if you desire to enter into a definite contract for a term of three or five years we will agree to such a contract.

Awaiting your reply, we are,

Very truly yours,

CHARLES MILLER, *President.*

PETITIONER'S EXHIBIT 493.

This agreement, made this 12th day of November, A. D. 1895, between the Pennsylvania Company, hereinafter designated the Railway Company, as first party, and the Galena Oil Works (Limited), of Franklin, Pennsylvania, hereinafter designated the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company, for lubricating passenger and freight cars on the lines of road directly operated by the Railway Company, or which may be operated during the life of this agreement, but it reserves the right to test, at its own expense, other lubricating materials during the existence of this agreement, to such extent as it may desire.

2. The Oil Company agrees to furnish the Railway Company with a full supply of car oil, including grease or cooling compounds, for lubricating passenger or freight cars, on the lines of said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish to the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory, the Oil Company agrees that all oils furnished thereafter, under this contract, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality as often as may be deemed necessary.

4. Upon the request of the Railway Company, the Oil Company agrees to furnish experts free of charge to the Railway Company, in order to look after the use of the oil thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with good service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it, and the rate of six and thirty-nine hundredths ($6\frac{39}{100}$) cents per one thousand (1,000) passenger-car miles, and five and thirty-one hundredths ($5\frac{31}{100}$) cents per one thousand (1,000) freight-car miles. Said rates being ten (10) per cent less than the average cost per passenger-car mile for the period May to December (inclusive), 1894, and ten (10) per cent less than the average cost per freight-car mile for the period, February to December (inclusive), 1894. The Oil Company to have the privilege of verifying these figures. Should the cost of lubrication be less than the guaranteed rate per thousand car miles, then the Oil Company will only receive the invoice price, viz., eighteen (18) cents per gallon for oil and four (4) cents per pound for grease furnished under this agreement.

6. The Railway Company also agrees to furnish an annual pass over its lines to Charles Miller, president of the Galena Oil Works, Limited, so that he may give his personal attention to the use of the oil and other materials furnished by the said Oil Company, and also agrees to furnish free transportation to such experts as may be designated by the Oil Company, at the request of the Railway Company, who may be detailed to look after the use of said oils on the lines of the Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oil, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this agreement, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the parties, that full settlement under the terms of this agreement, shall be made as soon as practicable, after the expiration of this agreement.

10. This agreement shall continue for one year (1), commencing December 1, 1895, and ending November 30, 1896; but the Railway Company reserves the right to terminate same at any time on thirty (30) days' notice in writing to said Oil Company, of its intention so to do.

In testimony whereof, the parties hereto have caused these presents to be executed by their proper officers the day and year first above written.

PENNSYLVANIA COMPANY,
By JOSEPH WOOD, *Genl. Manager.*
THE GALENA OIL WORKS (LIMITED),
By JNO. A. WILSON.

[Copy.]

PITTSBURG, PA., *Dec. 18/07* ['97].

Mr. C. H. MILLER,
President, Galena Signal Oil Company,
Franklin, Pa.

DEAR SIR: Replying to your letter of Dec. 15th in regard to renewing contract: We would prefer to let the contracts remain as they are until the contract for lubricating locomotives expires, when the whole subject can be taken up at once. This, I understand will be satisfactory to you, and if you will call my attention to the matter again about the time the locomotive contract expires, we can then arrange for a meeting.

Yours truly,

L. F. LOREE,
Genl. Manager.

PETITIONER'S EXHIBIT 494.

This agreement, made this 2d day of March, A. D. 1896, between the Pennsylvania Company, hereinafter designated the Railway Company, as first party, and the Galena Oil Works (Limited), of Franklin, Pennsylvania, hereinafter designated the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company, for lubricating locomotives and tenders on the lines of road directly operated by the Railway Company, or which may be operated during the life of this agreement.

2. The Oil Company agrees to furnish the Railway Company with a full supply of cylinder and engine oils, for lubricating locomotives, on the lines of said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory, the Oil Company agrees that all oils furnished under this contract, thereafter, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality, as often as may be deemed necessary.

4. Upon the request of the Railway Company, the Oil Company agrees to furnish experts free of charge to the Railway Company, in order to look after the use of the oil thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with perfect service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it, at the rate of seventy-four and six-tenths (74.6) cents per one thousand (1,000) locomotive miles, said rate being the average cost per one thousand (1,000) locomotive miles for year 1895—the Oil Company to have the privilege of verifying these figures. Should the cost of lubrication be less than the guaranteed rate per thousand miles, then the Oil Company will receive only the invoice price, viz: forty-eight (48) cents per gallon for the "Perfection" valve oil, twenty-eight (28) cents per gallon for the "Galena" engine oil, and four (4) cents per pound for the grease furnished under this agreement.

6. The Railway Company agrees to furnish free transportation to such experts as may be designated by the Oil Company, at the request of the Railway Company, who may be detailed to look after the use of said oil on the lines of the Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oil, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this agreement, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the parties, that full settlement under the terms of this agreement, shall be made as soon as practicable, after the expiration of the agreement.

10. This agreement shall continue for one (1) year, commencing March 1st, 1896, and ending February 28th, 1897, but the Railway Company reserves the right to terminate same at any time on thirty (30) days' notice in writing to said Oil Company, of its intention so to do.

In testimony whereof, the parties hereto have caused these presents to be executed by their proper officers the day and year first above written.

PENNSYLVANIA COMPANY,
By L. F. LOREE, *Genl. Manager.*
THE GALENA OIL WORKS (LIMITED),
By CHARLES MILLER, *Prest.*

PETITIONER'S EXHIBIT 495.

This agreement, made this 26th day of February, A. D. 1897, between the Pennsylvania Company, hereinafter designated the Railway Company, as first party, and the Galena Oil Works (Limited), of Franklin, Pennsylvania, hereinafter designated the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company, for lubricating locomotives and tenders on the lines of road directly operated by the Railway Company, or which may be operated during the life of this agreement.

2. The Oil Company agrees to furnish the Railway Company with a full supply of cylinder and engine oils, for lubricating locomotives, on the lines of said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory, the Oil Company agrees that all oils furnished under this contract, thereafter, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality as often as may be deemed necessary.

4. Upon the request of the Railway Company, the Oil Company agrees to furnish experts free of charge to the Railway Company, in order to look after the use of the oil thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with perfect service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it, at the rate of seventy-four and six-tenths cents per one thousand locomotive miles (1,000), said rate being — per cent of the average cost per one thousand (1,000) locomotive miles for the year 1895, the Oil Company to have the privilege of verifying these figures. Should the cost of lubrication be less than the guaranteed rate per thousand miles, then the Oil Company will only receive the invoice price, viz, forty-eight (48) cents per gallon for "Perfection Valve Oil," twenty-eight cents per gallon for the Galena engine oil, and four (4) cents per pound for the grease furnished under this agreement.

6. The Railway Company agrees to furnish free transportation to such experts as may be designated by the Oil Company, at the request of the Railway Company, who may be detailed to look after the use of said oil on the lines of said Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oil, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this agreement, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the two parties, that full settlement under the terms of this agreement, shall be made as soon as practicable, after the expiration of this agreement.

10. This agreement shall continue for one year, commencing March 1st, 1897, and ending February 28, 1898, but the Railway Company reserves the right to terminate the same at any time on thirty (30) days' notice in writing to the said Oil Company, of its intention so to do.

In witness whereof, the parties hereto have caused these presents to be signed by their proper officers the day and year first above written.

PENNSYLVANIA COMPANY,
By L. F. LOREE, *Genl. Manager.*
THE GALENA OIL WORKS (LIMITED),
By CHARLES MILLER, *President.*

Witness:
C C. STEINBRENNER

PETITIONER'S EXHIBIT 496.

This agreement, made this 26th day of February, A. D. 1897, between the Pennsylvania Company, hereinafter designated the Railway Company, as first party, and the Galena Oil Works (Limited), of Franklin, Pennsylvania, hereinafter designated the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company, for lubricating passenger and freight cars on the lines of road directly operated by the Railway Company, or which may be operated during the life of this agreement, but it reserves the right to test, at its own expense, other lubricating materials during the existence of this agreement, to such extent as it may desire.

2. The Oil Company agrees to furnish the Railway Company with a full supply of car oil, including grease and cooling compound, for lubricating passenger and freight cars, on the lines of said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory, the Oil Company agrees that all oils furnished thereafter, under this contract, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality, as often as may be deemed necessary.

4. Upon the request of the Railway Company, the Oil Company agrees to furnish experts free of charge to the Railway Company, in order to look after the use of the oils thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with perfect service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it, at the rate of six and thirty-nine one hundredths cents per one thousand miles (1,000), passenger car miles, and five and thirty-one one hundredths cents per one thousand (1,000) freight-car miles. Said rate being ten per cent less than the average cost per passenger-car mile for the period May to December (inclusive), 1894, and ten per cent less than the average cost per freight-car mile for the period February to December (inclusive), 1894. The Oil Company to have the privilege of verifying these figures. Should the cost of lubrication be less than the guaranteed rate per thousand miles, then the Oil Company will receive only the invoice prices, viz., eighteen (18) cents per gallon for oil and four (4) cents per pound for grease furnished under this agreement.

6. The Railway Company also agrees to furnish an annual pass over its lines for Charles Miller, president of the Galena Oil Works (Limited), so that he may give his personal attention to the use of the oil and other material furnished by the said Oil Company, and also agrees to furnish free transportation to such experts as may be designated by the Oil Company, at the request of the Railway Company, who may be detailed to look after the use of said oils on the lines of the Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oil, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this agreement, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the parties that full settlement under the terms of this agreement shall be made as soon as practicable after the expiration of this agreement.

10. This agreement shall continue for one year, commencing March, 1897, and ending February 28, 1898; but the Railway Company reserves the right to terminate the same at any time on thirty (30) days notice in writing to the said Oil Company, of its intention so to do.

In testimony whereof, the parties hereto have caused these presents to be executed by their proper officers the day and year first above written.

PENNSYLVANIA COMPANY,
By L. F. LOREE, *Genl. Manager.*
THE GALENA OIL WORKS (LIMITED)
By CHARLES MILLER, *President.*

Witness:
C. C. STEINBRENNER.

PETITIONER'S EXHIBIT 497.

This agreement, made this 22nd day of June, A. D. 1898, between the Pennsylvania Company, hereinafter designated the Railway Company, as first party, and the Galena Oil Company, of Franklin, Pa., hereinafter designated the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company for lubricating passenger and freight cars, and also the oil manufactured by the Oil Company for lubricating locomotives and tenders on the lines of road directly operated by the Railway Company, or which may be operated during the life of this agreement, but it reserves the right to test at its own expense other lubricating materials, during the existence of this agreement, to such an extent as it may desire.

2. The Oil Company agrees to furnish the Railway Company with a full supply of car oil, including grease or cooling compound for lubricating passenger and freight cars, also to furnish the Railway Company with a full supply of cylinder and engine oils for lubricating locomotives and tenders on the lines of said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish to the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory the Oil Company agrees that all oils furnished thereafter, under this contract, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality, as often as may be deemed necessary.

4. Upon the request of the Railway Company, the Oil Company agrees to furnish experts free of charge to the Railway Company in order to look after the use of the oils thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with perfect service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it, for passenger and freight cars, at the rate of six and thirty-nine one hundredths cents per thousand miles (passenger-car miles) and five and thirty-one one hundredths cents per one thousand freight-car miles. Should the cost of lubrication be less than the guaranteed rate per one thousand miles, then the Oil Company will only receive the invoice price, namely, eighteen cents per gallon for oil, and four cents per pound for grease furnished under this agreement.

The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it for locomotives and tenders at the rate of seventy-four and six tenths cents per one thousand locomotive miles, provided that for every ten per cent reduction in any one month, from the average monthly actual cost of said material for locomotives and tenders during the year ended February 28th, 1898, the Railway Company is to receive a further reduction from the guarantee herein specified on bills for such month of one per cent of such guarantee.

6. The Railway Company also agrees to furnish an annual pass over its lines to Charles Miller, president of the Galena Oil Works (Limited), so that he may give his personal attention to the use of the oil and other material furnished by the said Oil Company, and also agrees to furnish free transportation to such experts as may be designated by the Oil Co., at the request of the Railway Company, who may be detailed to look after the use of said oils on the lines of the said Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oil, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this agreement, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the two parties that full settlement under the terms of this agreement, shall be made as soon as practicable, after the expiration of the agreement.

10. This agreement shall continue for three years, commencing March 1, 1898, and the Railway Company shall reserve the privilege of continuing the same in force for two additional years from March 1, 1901; but the Railway Company reserves the right to terminate the same on thirty days notice in writing to the Oil Company of its intention so to do.

In testimony whereof, the parties hereto have caused these presents to be executed by their proper officers the day and year first above written.

PENNSYLVANIA COMPANY.

(Signed) By L. F. LOREE,
Gen'l Manager.

GALENA OIL COMPANY,

(Signed) CHARLES MILLER,
President.

[Copy.]

FRANKLIN, PA., *May 16, 1898.*

L. F. LOREE,
Gen'l Mgr. Penna. Co.

DEAR SIR: Referring to the agreements entered into by our company with the P. C. C. & St. L. Ry. and Pennsylvania Company for supply of lubricating oils for three years, from March 1st, 1898, with privilege of extension for two years more, which agreements were to cover the same class and quality of oils covered by the contract which expired Feb. 28, 1898, beg to say that we are willing to modify said agreements to the extent that we will furnish your line for use on passenger equipment our coach oils at thirty-three (33) cents per gallon, bulk price, delivery same as other oils covered in said contract.

The object of this is to give your companies the benefit of using the same quality of oils on your passenger equipment as is used by the Pennsylvania Railroad east of Pittsburg, and we believe will give you better service.

The substitution of this oil for the oil heretofore used in this class of service is not in any way to affect the guarantees specified in said contracts, or alter the conditions thereof.

Of course, should you, after giving this oil a fair trial feel disposed to return to the use of the oil heretofore used, it will be satisfactory to us.

We enclose this letter in duplicate, and if you agree to this kindly signify your acceptance in duplicate, and we will attach copies of this letter and your acceptance to the respective contracts.

Very truly yours,

(Signed) GALENA OIL COMPANY,
By CHARLES MILLER,
Pres.

Foregoing proposition accepted.
L. F. LOREE,
General Manager.

PETITIONER'S EXHIBIT 498.

AN AGREEMENT.

Made this 1st day of March, A. D. 1907, by and between the Pennsylvania Company, hereinafter designated the Railway Company, as first party, and the Galena-Signal Oil Company, of Franklin, Pennsylvania, hereinafter designated the Oil Company, as second party, witnesseth:

That in consideration of the premises and of the mutual covenants and conditions hereinafter contained it is hereby agreed by and between the parties hereto as follows:

(1) The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company for lubricating passenger and freight cars, and also the oil manufactured by the Oil Company for lubricating locomotives and tenders on the lines of railroad directly operated by the Railway Company, or which may be operated during the life of this agreement: but it reserves the right to test at its own expense other lubricating materials during the existence of this agreement, to such extent as it may desire.

(2) The Oil Company agrees to furnish the Railway Company with a full supply of oils and grease, or cooling compound, for lubricating passenger and freight cars; also, to furnish the Railway Company with a full supply of cylinder, engine and car oils, and grease for lubricating locomotives and tenders on the lines of said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by said Railway Company, with freight prepaid.

(3) The Railway Company agrees to purchase its entire supply of lubricants, other than for tests above mentioned, during the term hereof, from the Oil Company, and to purchase the oil necessary for the initial lubrication of new locomotives, passenger and freight cars, at the price named in this contract. For locomotives, passenger and freight cars built as additional equipment, the Railway Company to stand the entire expense of the initial lubrication. For locomotives, passenger and freight cars built to fill vacant numbers, fifty (50%) per cent of the cost of the initial lubrication is to be borne by the Railway Company and fifty (50%) per cent by the Oil Company. The cylinder oil for locomotives built to fill vacant numbers to be furnished at the expense of the Railway Company.

(4) The Oil Company agrees to submit samples of the oils it intends to furnish the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory the Oil Company agrees that all oils furnished thereafter under this contract shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality as often as may be deemed necessary.

(5) The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement, to be furnished by it for locomotives and tenders, at the rate of one dollar and ninety cents ($1.90) per thousand locomotive miles, provided, however, that if the cost to the Oil Company at invoice price for lubricating locomotives and tenders is less than four dollars and thirty-eight cents ($4.38) per thousand miles, then for each one cent reduction in said

cost from $4.38 per thousand miles, the said guaranteed rate of $1.90 shall be reduced one-half cent per thousand miles until the said guaranteed rate shall have been reduced to one dollar and thirty cents ($1.30) per thousand miles, but in case the cost to the Oil Company at invoice price should be reduced below $1.30 per thousand miles, then the Oil Company will receive only the invoice prices for such oil and other materials furnished under this agreement, to wit: Forty-eight (48) cents per gallon for cylinder oil; twenty-eight (28) cents per gallon for engine oil; eighteen (18) cents per gallon for car oil; seven and one-half (7½) cents per pound for rod-cup grease, and four (4) cents per pound for cooling compound.

The Railway Company agrees to pay to the Oil Company for the oil and other materials mentioned in this agreement, to be furnished by it for passenger cars, at the rate of ten (10) cents per thousand passenger car miles, provided, however, that if the cost to the Oil Company at invoice price for lubricating passenger cars is less than nineteen and seventy-two hundredths (19.72) cents per thousand miles, then, for each one cent reduction in said cost from 19.72 cents per thousand miles, the said guaranteed rate of ten (10) cents per thousand miles shall be reduced one-half cent per thousand miles, until the said guaranteed rate shall have been reduced to six (6) cents per thousand miles. But in case the cost to the Oil Company at invoice price should be reduced below six (6) cents per thousand miles, then the Oil Company will receive only the invoice price, to wit: Thirty-three (33) cents per gallon for coach oil; eighteen (18) cents per gallon for car oil, and four (4) cents per pound for grease or cooling compound.

The Railway Company agrees to pay to the Oil Company for the oil and other materials mentioned in this agreement, to be furnished by it for freight cars, at the rate of six (6) cents per thousand freight car miles, provided, however, that if the cost to the Oil Company at invoice price for lubricating freight cars is less than thirteen (13) cents per thousand miles, then for each one cent reduction in said cost from thirteen (13) cents per thousand miles, the said guaranteed rate of six (6) cents per thousand miles shall be reduced one-fourth of one cent per thousand miles until the said guaranteed rate shall have been reduced to four (4) cents per thousand miles. But in case the cost to the Oil Company at invoice price should be reduced below four (4) cents per thousand miles, the Oil Company will receive only the invoice price for such oil and other materials furnished under this agreement, to wit: Eighteen (18) cents per gallon for car oil, and (4) cents per pound for grease or cooling compound.

At the end of each yearly period, or on the termination of this contract under the terms hereof, the Oil Company expressly agrees to refund to the Railway Company out of the amount paid by it to the Oil Company, the respective differences between the said guaranteed maximum rate of one dollar and ninety cents per thousand miles for the oil and other materials aforesaid so furnished for locomotives and tenders, of ten (10) cents per thousand miles for the oil and other materials aforesaid so furnished for passenger cars, and of six (6) cents for the oil and other materials aforesaid so furnished for freight cars, and the rate fixed and determined in each case on the sliding scale basis hereinbefore mentioned, so that the net cost to the Railway Company for any of said materials furnished

hereunder for any of said purposes, shall in no event exceed the amount agreed to be paid by it therefor on said sliding scale.

(6) In computing the cost to compare with the guaranteed cost, the prices of oils to be charged to lubrication shall be the prices herein named in section (5) hereof.

Should the Railway Company, during the term hereof, change its methods of accounting for mileage or lubricants consumed, thereby causing an increase or decrease in the cost of lubrication per thousand miles run, the guarantees as specified in section (5) hereof are to be increased or decreased proportionately, or proper allowance shall be made when settlement is made under this contract.

Should the Railway Company, during the term hereof, acquire control of other lines having similar guaranteed contract with the Oil Company, such contract or contracts are to be continued until their expiration, or, if more convenient, such lines may come in under this contract by combining the guarantees, and operations be continued under an average guaranty.

(7) The Railway Company agrees to furnish to the Oil Company reports monthly, upon blanks furnished by the Oil Company, showing the mileage made by all locomotives, passenger and freight cars, the quantities of each kind of lubricants consumed in the lubrication of each class of service, and the cost of each class per thousand miles run; also, a correct and complete inventory of lubricants on hand at the date of the commencement of this contract, and annually during the term hereof.

(8) Barrels in which oils have been delivered hereunder shall remain the property of the Oil Company and shall be returned when empty in carload lots to said Oil Company free on board cars at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania. Barrels not so returned shall be paid for by the Railway Company at the rate of one dollar each.

(9) It is understood and agreed between the parties hereto that full settlement under the terms of this contract shall be made as soon as practicable after the expiration of this agreement.

(10) This contract, signed in duplicate, shall be binding upon the parties hereto, their respective successors as assigns, and remain in full force and effect from one year from date hereof, and continue thereafter until either party gives three (3) months notice in writing to the other of its desire to cancel same.

In testimony whereof, the parties hereto have caused this agreement to be duly executed by their proper officers as of the day and year first above written.

PENNSYLVANIA COMPANY,
By G. L. PECK,
General Manager.

Witness:
C. W. GARETT.

GALENA-SIGNAL OIL COMPANY,
By CHARLES MILLER,
President.

F. H. JOHNSTON,
Secretary.

PETITIONER'S EXHIBIT 499.

This agreement, made this 12th day of November, A. D. 1895, between the Pittsburg, Cincinnati, Chicago & St. Louis Railway Company, hereinafter designated the Railway Company, as first party, and the Galena Oil Works (Limited), of Franklin, Pennsylvania, hereinafter designated the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company, for lubricating passenger and freight cars on the lines of road directly operated by the Railway Company, or which may be operated during the life of this agreement, but it reserves the right to test, at its own expense, other lubricating materials during the existence of this agreement, to such extent as it may desire.

2. The Oil Company agrees to furnish the Railway Company with a full supply of car oil, including grease or cooling compounds, for lubricating passenger or freight cars, on the lines of said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish to the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory, the Oil Company agrees that all oils furnished thereafter, under this contract, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality, as often as may be deemed necessary.

4. Upon the request of the Railway Company, the Oil Company agrees to furnish experts free of charge to the Railway Company in order to look after the use of the oil thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with perfect service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it, at the rate of eight and seventy-three hundredths ($8_{\frac{7}{1}\frac{3}{0}\frac{3}{0}}$) cents per one thousand (1,000) passenger car miles, and five and thirty-one hundredths ($5_{\frac{3}{1}\frac{1}{0}\frac{1}{0}}$) cents per one thousand (1,000)) freight car miles. Said rate being 10 per cent less than the average cost per passenger car mile for the period February to December (inclusive), 1894, and ten (10) per cent less than the average cost per freight car mile for the period February to December (inclusive), 1894. The Oil Company has the privilege of verifying these figures. Should the cost of lubrication be less than the guaranteed rate per thousand car miles, then the Oil Company will only receive the invoice price, viz., eighteen (18) cents per gallon for oil, and four (4) cents per pound for grease furnished under this agreement.

6. The Railway Company also agrees to furnish an annual pass over its lines to Charles Miller, president of the Galena Oil Works (Limited), so that he may give his personal attention to the use of the oil and other material furnished by the said Oil Company, and also agrees to furnish free transportation to such experts as may be

designated by the Oil Company, at the request of the Railway Company, who may be detailed to look after the use of said oil on the lines of the Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oil, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this agreement, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the parties that full settlement under the terms of this agreement shall be made as soon as practicable after the expiration of this agreement.

10. This agreement shall continue for one (1) year, commencing December 1st, 1895, and ending November 30, 1896; but the Railway Company reserves the right to terminate same at any time on thirty (30) days notice in writing to said Oil Company, of its intention so to do.

In testimony whereof, the parties hereto have caused these presents to be executed by their proper officers the day and year first above written.

THE PITTSBURG, CINCINNATI, CHICAGO AND ST. LOUIS RY. CO.,
By JOSEPH WOOD, *Genl. Manager.*
THE GALENA OIL WORKS (LIMITED),
By JNO. A. WILSON.

PETITIONER'S EXHIBIT 500.

This agreement, made this 2d day of March, A. D. 1896, between the Pittsburg, Cincinnati, Chicago & St. Louis Railway Company, hereinafter designated the Railway Company, as first party, and the Galena Oil Works (Limited), of Franklin, Pennsylvania, hereinafter designated the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company, for lubricating locomotives and tenders on the lines of road directly operated by the Railway Company, or which may be operated during the life of this agreement.

2. The Oil Company agrees to furnish the Railway Company with a full supply of cylinder and engine oils, for lubricating locomotives, on the lines of said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory, the Oil Company agrees that all oils furnished under this contract, thereafter, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality, as often as may be deemed necessary.

4. Upon the request of the Railway Company, the Oil Company agrees to furnish experts free of charge to the Railway Company, in order to look after the use of the oil thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with perfect service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it, at the rate of one dollar and six cents ($1.06) per 1,000 locomotive miles, said rate being the average cost per one thousand (1,000) locomotive miles for year 1895, the Oil Company to have the privilege of verifying these figures. Should the cost of lubrication be less than the guaranteed rate per thousand miles, then the Oil Company will only receive the invoice price, viz, forty-eight (48) cents per gallon for the "Perfection" valve oil, twenty-eight (28) cents per gallon for the "Galena" engine oil, and four cents per pound for the grease furnished under this agreement.

6. The Railway Company agrees to furnish free transportation to such experts as may be designated by the Oil Company, at the request of the Railway Company, who may be detailed to look after the use of said oil on the lines of the Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oil, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this agreement, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the parties, that full settlement under the terms of this agreement, shall be made as soon as practicable after the expiration of this agreement.

10. This agreement shall continue for one year (1), commencing March 1st, 1896, and ending February 28th, 1897, but the Railway Company reserves the right to terminate same at any time on thirty (30) days' notice in writing to said Oil Company, of its intention so to do.

In testimony whereof, the parties hereto have caused these presents to be executed by their proper officers the day and year first above written.

PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY CO.,

By L. F. LOREE, *Genl. Manager.*

THE GALENA OIL WORKS (LIMITED),

By CHARLES MILLER, *President.*

PETITIONER'S EXHIBIT 501.

This agreement, made this 26th day of February, A. D. 1897, between the Pittsburg, Cincinnati, Chicago & St. Louis Railway Company, hereinafter designated the Railway Company, as first party, and the Galena Oil Works (Limited), of Franklin, Pennsylvania, hereinafter designated the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company, for lubricating locomotives and tenders on the lines of road directly operated by the Railway Company, or which may be operated during the life of this agreement.

2. The Oil Company agrees to furnish the Railway Company with a full supply of cylinder and engine oils, for lubricating locomotives, on the lines of the said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory, the Oil Company agrees that all oils furnished under this contract, thereafter, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality, as often as may be deemed necessary.

4. Upon the request of the Railway Company, the Oil Company agrees to furnish experts free of charge to the Railway Company, in order to look after the use of the oil thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with perfect service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it at the rate of one dollar and six cents per one thousand (1,000) locomotive miles, said rate being — per cent of the average cost per one thousand (1,000) locomotive miles for the year 1895, the Oil Company to have the privilege of verifying these figures. Should the cost of lubrication be less than the guaranteed rate per one thousand miles, then the Oil Company will only receive the invoice price, viz, forty-eight (48) cents per gallon for the "Perfection Valve Oil," twenty-eight (28) cents per gallon for the "Galena" engine oil, and four (4) cents per pound for the grease furnished under this agreement.

6. The Railway Company agrees to furnish free transportation to such experts as may be designated by the Oil Company, at the request of the Railway Company, who may be detailed to look after the use of said oil on the lines of the Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oil, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this contract, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the parties, that full settlement under the terms of this agreement, shall be made as soon as practicable after the expiration of this agreement.

10. This agreement shall continue for one year, commencing March 1, 1897, and ending February 28, 1898, but the Railway Company reserves the right to terminate the same at any time on thirty (30) days' notice in writing to said Oil Company, of its intention so to do.

In testimony whereof, the parties hereto have caused these presents to be executed by their proper officers the day and year first above written.

PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY CO.,

By L. F. LOREE, *Genl. Manager.*

THE GALENA OIL WORKS (LIMITED),

By CHARLES MILLER, *President.*

Witness:
C. C. STEINBRENNER.

PETITIONER'S EXHIBIT 502.

This agreement, made this 26th day of February, A. D. 1897, between the Pittsburg, Cincinnati, Chicago & St. Louis Railway Company, hereinafter designated as the Railway Company, as first party, and the Galena Oil Works (Limited), of Franklin, Pennsylvania, hereinafter designated as the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company, for lubricating passenger and freight cars on the lines of road directly operated by the Railway Company, or which may be operated during the life of this agreement, but it reserves the right to test, at its own expense, other lubricating materials during the existence of this agreement to such extent as it may desire.

2. The Oil Company agrees to furnish the Railway Company with a full supply of car oil, including grease or cooling compounds, for lubricating passenger or freight cars, on the lines of said Railway Company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish to the Railway Company under this agreement, for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory, the Oil Company agrees that all oils furnished thereafter, under this contract, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality, as often as may be deemed necessary.

4. Upon the request of the Railway Company, the Oil Company agrees to furnish experts free of charge to the Railway Company in order to look after the use of the oil thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with perfect service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it, at the rate of eight and seventy-three one-hundredths cents per one thousand (1,000) passenger car miles, and five and $\frac{31}{100}$ cents per one thousand (1,000) freight car miles. Said rate being ten (10) per cent less than the average cost per passenger car mile for the period May to December (inclusive), 1894, and ten (10) per cent less than the average cost per freight car mile for the period February to December (inclusive), 1894. The Oil Company to have the privilege of verifying these figures. Should the cost of lubrication be less than the guaranteed rate per thousand miles, then the Oil Company will receive only the invoice prices, viz., eighteen (18) cents per gallon for oil and four (4) cents per pound for grease furnished under this agreement.

6. The Railway Company also agrees to furnish an annual pass over its lines to Charles Miller, president of the Galena Oil Works (Limited), so that he may give his personal attention to the use of the oil and other material furnished by the said Oil Company, and also agrees to furnish free transportation to such experts as may be

designated by the Oil Company, at the request of the Railway Company, who may be detailed to look after the use of said oils on the lines of the said Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oil, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this agreement, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the two parties that full settlements under the terms of this agreement shall be made as soon as practicable after the expiration of this agreement.

10. This agreement shall continue for one year, commencing March 1, 1897, and ending February 28, 1898, but the Railway Company reserves the right to terminate the same at any time on thirty (30) days notice in writing to said Oil Company of its intention so to do.

In testimony whereof, the parties hereto have caused these presents to be executed by their proper officers the day and year first above written.

THE PITTSBURG, CINCINNATI,
CHICAGO & ST. LOUIS RY. CO.,
By L. F. LOREE, *Genl. Manager.*
THE GALENA OIL WORKS (LIMITED),
By CHARLES MILLER, *President.*

Witness:
C. C. STEINBRENNER.

PETITIONER'S EXHIBIT 503.

This agreement, made this 22nd day of June, A. D. 1898, between The Pittsburg, Cincinnati, Chicago and St. Louis Railway Company, hereinafter designated the Railway Company, as first party, and the Galena Oil Company, of Franklin, Pa., hereinafter designated the Oil Company, as second party, witnesseth:

1. The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company for lubricating passenger and freight cars, and also the oil manufactured by the Oil Company for lubricating locomotives and tenders, on the lines of road directly operated by the railway company, or which may be operated during the life of this agreement, but it reserves the right to test, at its own expense, other lubricating materials, during the existence of this agreement, to such an extent as it may desire.

2. The Oil Company agrees to furnish the Railway Company with a full supply of car oil, including grease, or cooling compound, for lubricating passenger and freight cars, also to furnish the railway company with a full supply of cylinder and engine oils for lubricating locomotives and tenders on the lines of said railway company, and agrees to deliver the same in carload lots at any of the principal shops on its lines which may be designated from time to time by the said Railway Company, with freight prepaid.

3. The Oil Company agrees to submit samples of the oils it intends to furnish to the Railway Company under this agreement for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory the Oil Company agrees that all oils furnished thereafter, under this contract, shall be of the same quality. Shipments of oil will be tested by the Railway Company to determine its quality, as often as may be deemed necessary.

4. Upon the request of the Railway Company the Oil Company agrees to furnish experts free of charge to the Railway Company in order to look after the use of the oils thus furnished under this agreement, with a view of reducing the cost of lubrication to the lowest practicable point consistent with perfect service.

5. The Railway Company agrees to pay the Oil Company for the oil and other materials mentioned in this agreement to be furnished by it, for passenger and freight cars, at the rate of eight and seventy-three one-hundredths cents per one thousand miles (passenger car miles) and five and thirty-one one-hundredths cents per thousand freight car miles.

Should the cost of lubrication be less than the guaranteed rate per one thousand miles, then the Oil Company will only receive the invoice price, namely, eighteen cents per gallon for oil, and four cents per pound for grease furnished under this agreement..

The Railway Company agrees to pay for the oil and other materials mentioned in this agreement to be furnished by it for locomotives and tenders at the rate of ninety cents per one thousand locomotive miles, provided that for every ten per cent reduction in any one month from the average monthly actual cost of said material for locomotives and tenders during the year ended February 28th, 1898, the Railway Company is to receive a further reduction from the guarantee herein specified, on bills for each month, of one per cent of such guarantee.

6. The Railway Company also agrees to furnish an annual pass over its lines to Charles Miller, president of the Galena Oil Works (Limited), so that he may give his personal attention to the use of the oil and other material furnished by the said Oil Company, and also agrees to furnish free transportation to such experts as may be designated by the Oil Company, at the request of the Railway Company, who may be detailed to look after the use of said oils on the lines of the said Railway Company.

7. The Railway Company agrees to furnish the Franklin office of the Oil Company, by mail, monthly statements of the consumption of oils, and the cost of lubrication, on blanks furnished by the Oil Company.

8. The Railway Company agrees to return the empty barrels used in furnishing oil under this agreement, free on board cars, to the said Oil Company, at Pittsburg, Pennsylvania, or Jamestown, Pennsylvania.

9. It is understood and agreed between the two parties that full settlements under the terms of this agreement shall be made as soon as practicable, after the expiration of the agreement.

10. This agreement shall continue for three years, commencing March 1, 1898, and the Railway Company shall reserve the privilege of continuing the same in force for two additional years from March 1, 1901; but the Railway Company reserves the right to terminate the same on thirty days notice in writing to the Oil Company of its intention so to do.

In testimony whereof, the parties hereto have caused these presents to be executed by their proper officers the day and year first above written.

THE PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY COMPANY,

(Signed) By L. F. LOREE, *Gen'l Manager.*

GALENA OIL COMPANY,

(Signed) By CHARLES MILLER, *President.*

[Copy.]

FRANKLIN, PA., *May 16th, 1898.*

Mr. L. F. LOREE,
Gen'l Mgr., Penna. Co., Pittsburg, Pa.

DEAR SIR: Referring to the agreements entered into by our company with the P., C., C. & St. L. Ry. and Pennsylvania Company for supply of lubricating oils for three years, from March 1st, 1898, with privilege of extension for two years more, which agreements were to cover the same class and quality of oils covered by the contracts which expired Feb. 28th, 1898, beg to say, that we are willing to modify said agreements to the extent that we will furnish your line for use on passenger equipment our coach oils at thirty-three (33) cents per gallon, bulk price, delivery same as other oils covered in said contracts.

The object of this is to give your companies the benefit of using the same quality of oils on your passenger equipment as is used by the Pennsylvania Railroad east of Pittsburg, and we believe will give you better service.

The substitution of this oil for the oil heretofore used in this class of service is not in any way to affect the guarantee specified in said contracts or alter the conditions thereof.

Of course, should you, after giving this oil a fair trial, feel disposed to return to the use of the oil heretofore used it will be satisfactory to us.

We enclose this letter in duplicate and if you agree to this change kindly signify your acceptance in duplicate and we will attach copies of this letter and your acceptance to the respective contracts.

Very truly yours,

(Signed) GALENA OIL COMPANY,
By CHARLES MILLER, *Pres.*

Foregoing proposition accepted.

L. F. LOREE,
General Manager.

PETITIONER'S EXHIBIT 504.

AN AGREEMENT

Made this 1st day of March, A. D. 1907, by and between the Pittsburg, Cincinnati, Chicago & St. Louis Railway Company, hereinafter designated the Railway Company, as first party, and the Galena Signal Oil Company, of Franklin, Pennsylvania, hereinafter designated the Oil Company, as second party, witnesseth:

That in consideration of the premises and of the mutual convenants and conditions hereinafter contained it is hereby agreed by and between the parties hereto as follows:

(1) The Railway Company agrees to purchase and use exclusively the oil manufactured by the Oil Company for lubricating passenger and freight cars, and also the oil manufactured by the Oil Company for lubricating locomotives and tenders on the lines of railroad directly operated by the Railway Company, or which may be operated during the life of this agreement; but it reserves the right to test at its own expense other lubricating materials during the existence of this agreement, to such an extent as it may desire.

(2) The Oil Company agrees to furnish the Railway Company with a full supply of oils and grease, or cooling compound, for lubricating passenger and freight cars; also, to furnish the Railway Company with a full supply of cylinder, engine, and car oils and grease for lubricating locomotives and tenders on the lines of said company, and agrees to deliver the same in carload lots at any of the principal shops on its line which may be designated from time to time by said company, with freight prepaid.

(3) The Railway Company agrees to purchase its entire supply of lubricants, other than for tests above mentioned, during the term hereof, from the Oil Company, and to purchase the oil necessary for the initial lubrication of new locomotives, passenger and freight cars at the prices named in this contract. For locomotives, passenger and freight cars built as additional equipment, the Railway Company to stand the entire expense of the initial lubrication. For locomotives, passenger and freight cars built to fill vacant numbers, fifty (50%) per cent of the cost of the initial lubrication is to be borne by the Railway Company and fifty (50%) per cent by the Oil Company. The cylinder oil for locomotives built to fill vacant numbers to be furnished at the expense of the Railway Company.

(4) The Oil Company agrees to submit samples of the oils it intends to furnish the Railway Company under this agreement for each specific purpose. The samples shall be tested by the Railway Company, and if found satisfactory the Oil Company agrees that all oils furnished thereafter under this contract shall be of same quality. Shipments of oil will be tested by the Railway Company to determine its quality as often as may be deemed necessary.

(5) The Railway Company agrees to pay to the Oil Company for the oils and other materials mentioned in this agreement, to be furnished by it for locomotives and tenders, at the rate of one dollar and ninety cents ($1.90) per thousand locomotive miles, provided, however, that if the cost to the Oil Company at invoice price for lubricating locomotives and tenders is less than four dollars and thirty-eight cents ($4.38) per thousand miles, then for each one cent reduc-

tion in said cost from $4.38 per thousand miles, the said guaranteed rate of $1.90 shall be reduced one-half cent per thousand miles until the said guaranteed rate of $1.90 shall be reduced one-half cent per thousand miles until the said guaranteed rate shall have been reduced to one dollar and thirty cents ($1.30) per thousand miles, but in case the cost to the Oil Company at invoice price should be reduced below $1.30 per thousand miles, then the Oil Company will receive only the invoice prices for such oil and other materials furnished under this agreement, to wit: Forty-eight (48) cents per gallon for cylinder oil, twenty-eight (28) cents per gallon for engine oil, eighteen (18) cents per gallon for car oil, seven and one-half (7½) cents per pound for rod-cup grease, and four (4) cents per pound for cooling compound.

The Railway Company agrees to pay to the Oil Company for the oil and other materials mentioned in this agreement, to be furnished by it for passenger cars, at the rate of ten (10) cents per thousand passenger car miles, provided, however, that if the cost to the Oil Company at invoice price for lubricating passenger cars is less than nineteen and seventy-two hundredths (19.72) cents per thousand miles, then, for each one cent reduction in said cost from 19.72 cents per thousand miles, the said guaranteed rate of ten (10) cents per thousand miles shall be reduced one-half cent per thousand miles, until the said guaranteed rate shall have been reduced to six (6) cents per thousand miles. But in case the cost to the Oil Company at invoice price should be reduced below six (6) cents per thousand miles, then the Oil Company will receive only the invoice price, to wit: Thirty-three (33) cents per gallon for coach oil, eighteen (18) cents per gallon for car oil, and four (4) cents per pound for grease or cooling compound.

The Railway Company agrees to pay to the Oil Company for the oil and other materials mentioned in this agreement, to be furnished by it for freight cars, at the rate of six (6) cents per thousand freight car miles, provided, however, that if the cost to the Oil Company at invoice price for lubricating freight cars is less than thirteen (13) cents per thousand miles, then for each one cent reduction in said cost from thirteen (13) cents per thousand miles, the said guaranteed rate of six (6) cents per thousand miles shall be reduced one-fourth of one cent per thousand miles until the said guaranteed rate shall have been reduced to four (4) cents per thousand miles. But in case the cost to the Oil Company at invoice price should be reduced below four (4) cents per thousand miles, then the Oil Company will receive only the invoice price for such oil and other materials furnished under this agreement, to wit: Eighteen (18) cents per gallon for car oil, and four (4) cents per pound for grease or cooling compound.

At the end of each yearly period or on the termination of this contract under the terms hereof, the Oil Company expressly agrees to refund to the Railway Company, out of the amount paid by it to the Oil Company, the respective differences between the said guaranteed maximum rate of one dollar and ninety cents per thousand miles for the oil and other material aforesaid so furnished for locomotives and tenders, of ten (10) cents per thousand miles for the oil and other materials aforesaid so furnished for passenger cars, and of six (6) cents for the oil and other materials aforesaid so furnished for freight

cars, and the rate fixed and determined in each case on the sliding scale basis hereinbefore mentioned, so that the net cost to the Railway Company for any of said materials furnished hereunder for any of said purposes shall in no event exceed the amount agreed to be paid by it therefor on said sliding scale.

(6) In computing the cost to compare with guaranteed cost, the prices of oils to be charged to lubrication shall be the prices herein named in section (5) hereof.

Should the Railway Company, during the term hereof, change its methods of accounting for mileage or lubricants consumed, thereby causing an increase or decrease in the cost of lubrication per thousand miles run, the guarantees as specified in section (5) hereof are to be increased or decreased proportionately, or proper allowance shall be made when settlement is made under this contract.

Should the Railway Company during the term hereof acquire control of other lines having similar guaranteed contract with the Oil Company, such contract or contracts are to be continued until the expiration, or, if more convenient, such lines may come in under this contract by combining the guarantees, and operations be continued under an average guaranty.

(7) The Railway Company agrees to furnish the Oil Company reports monthly, upon blanks furnished by the Oil Company, showing the mileage made by all locomotives, passenger and freight cars, the quantities of each kind of lubricants consumed in the lubrication of each class of service, and the cost of each class per thousand miles run; also, a correct and complete inventory of lubricants on hand at the date of the commencement of this contract, and annually during the term hereof.

(8) Barrels in which oils have been delivered hereunder shall remain the property of the Oil Company and shall be returned when empty in carload lots to said company, free on board cars at Pittsburg, Pennsylvania. Barrels not so returned shall be paid for by the Railway Company at the rate of one dollar each.

(9) It is understood and agreed between the parties hereto that full settlement under the terms of this contract shall be made as soon as practicable after the expiration of this agreement.

(10) This contract, signed in duplicate, shall be binding upon the parties hereto, their respective successors and assigns, and remain in full force and effect for one year from date hereof, and continue hereafter until either party gives three months' notice in writing to the other of its desire to cancel same.

In testimony whereof the parties hereto have caused this agreement to be duly executed by their proper officers as of the day and year first above written.

PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY COMPANY,
By G. L. PECK, *General Manager.*

Witness:
C. W. GARRETT.

GALENA SIGNAL OIL COMPANY.
By CHARLES MILLER, *President.*

F. H. JOHNSTON,
Secretary.

PETITIONER'S EXHIBIT 505.

FRANKLIN, PA., *Oct. 26, 1896.*

THE LOUISVILLE & NASHVILLE RAILROAD,
Louisville, Ky.:

The Galena Oil Works (Ltd.) hereby submits the following proposition to the Louisville & Nashville R. R., which if accepted shall constitute an article of agreement between the said Galena Oil Works and the said Louisville & Nashville R. R.

The said Oil Works will furnish the said Louisville & Nashville Railroad and the said Louisville & Nashville R. R. agrees to purchase from the said Galena Oil Works, for its entire present mileage, and any additional mileage that it may construct, lease, or in any manner operate or control during the term hereof, a full supply of lubricating oils for locomotives, passenger and freight cars for the term of three (3) years, commencing January the 1st, 1897, under the following terms and conditions, viz:

Sibley's perfection valve oil, for valves and cylinders	50¢ per gal.
Galena engine oil, for locomotive machinery	30¢ " "
Galena car oil, for passenger and freight cars	20¢ " "

The above prices are for the oils named, delivered in barrels, carload lots, f. o. b. Cincinnati, Ohio, and Louisville, Kentucky. Should the Louisville & Nashville R. R. order any of the oils delivered in bulk, tank cars, the above prices to be two cents per gallon less, same points of delivery.

If it should be necessary at any time to use a grease or cooling compound, the Galena Oil Works will furnish Galena Cooling Compound at three cents per pound, same delivery.

The engine and car oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale, and petroleum, and valve oil shall be Sibley's perfection valve oil, all to be of as good quality as are furnished to other roads under like conditions.

It is understood and agreed upon the part of the said Oil Works, that should they during the period covered by this contract reduce their prices for the same quality of oils to any railroad in the United States, the Louisville & Nashville R. R. is to receive the benefit of a like reduction; also should the price of Franklin crude oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the price on engine and car oil will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

In the exclusive use of these oils for the respective purposes for which they are intended, the Galena Oil Works (Ltd.) hereby guarantees that the cost of lubrication per one thousand miles run shall not exceed: In locomotive service .....; passenger-car service .....; and for freight-car service .....; and it is understood and agreed that should the cost of lubrication per one thousand miles run in all classes of service above mentioned combined, fall below the guaranty, the Galena Oil Works (Ltd.), is not to receive on that account any more for the oils than the prices per gallon herein named.

It is understood and agreed that any oils used otherwise than in the lubrication of locomotives and cars, are not to be charged to lubrication, nor included in computing the cost per thousand miles run under this contract, and also that no other oils are to be included

except those furnished by the Galena Oil Works, and such as may be on hand at the beginning hereof, an inventory of which is to be furnished the Oil Works, and such oils are to be charged out at invoice prices.

The Galena Oil Works (Limited) hereby agrees to allow one dollar ($1.00) each for such empty barrels—in which they shall have shipped oils to the Louisville & Nashville R. R.—as the Railroad Company may be able to return. To be shipped in carload lots, and to be delivered at points of delivery of oils, viz, Cincinnati, Ohio, and Louisville, Ky., and lubrication shall receive credit under this contract for all such barrels at the above rate.

The Louisville & Nashville Railroad is to pay the Oil Works for all oil furnished in accordance with this proposition as per invoices rendered, with reasonable allowance for leakage, accident, etc., when these shall be shown to have occurred before the consignments reached the line of its road, provided, however, that the Railroad Company may withhold payment of invoices covering shipments sufficient to secure them against any excess cost per thousand miles as may be shown by monthly reports hereinafter provided for, until final settlement at the end of each year at which time, if the cost of the oils used in locomotive, passenger and freight car services combined during the term of the contract does not exceed the cost per thousand miles run as guaranteed, then the Oil Works is to be allowed for all oils furnished at the prices per gallon hereinbefore named. Should, however, the cost exceed the guaranty under the conditions named, then the Railroad Company is hereby given the right to deduct from the payment of our invoices sufficient to cover such excess. Settlement to be made yearly and shall be based upon locomotive and car services combined. Also an inventory of all oils remaining on hand at the end of such annual periods shall be furnished by the Railroad Company for the benefit of the Oil Works.

It is further understood that the Oil Works is to furnish as many oil inspectors, or experts, as they may deem advisable to look after the economical use of the oils. Said experts to be furnished free of charge to the Railroad Company, excepting that the latter is to furnish them free transportation over the lines of its road, and they are to have the hearty cooperation of the heads of the departments with whom they will confer from time to time so as to bring about such results as will reduce the cost of lubrication to the lowest point consistent with good service.

In consideration of the above-mentioned experts being furnished free of charge to the Railroad Company, the latter is also to furnish the Oil Works an annual pass for the president of the Company. It is agreed that passes furnished experts will not be used except for the exclusive business of the Railroad Company in capacity of expert.

The Railroad Company is also to furnish the Oil Works monthly reports upon blanks furnished by the latter free of charge, showing the mileage, the quantities of oils consumed in the different classes of service, and the cost per thousand miles run.

It is also understood that the Railroad Company will order the oils so as to have at all time a sufficient supply of each kind on hand, and that one oil is not to be substituted for another, and that the Oil Works is to ship the oils promptly upon receipt of orders from the authorized agent of the Railroad, and that the Oil Works is not to be

charged with oils purchased elsewhere unless it is the fault of the latter that the supply was not maintained.

On the acceptance of the above, Galena Oil Works (Ltd.) will furnish the Louisville & Nashville R. R. during the term hereof with its full supply of signal oil, delivered at Cincinnati, Ohio, Louisville, Kentucky, and Evansville, Indiana, at thirty-six (36) cents per gallon in barrels.

THE GALENA OIL WORKS (LIMITED),
By (Sgd.) CHARLES MILLER, *President.*

Accepted by the Louisville & Nashville Railroad Co.

By (Sgd.) P. P. HUSTON,
Purchasing Agent.

DECEMBER 31, 1896.

PETITIONER'S EXHIBIT 506.

Form R. D. 21.—500. 9-8-05.

[Duplicate.]

Contract between the Galena Signal Oil Company, of Franklin, Pa., party of the first part, and the Louisville & Nashville Railroad Company, party of the second part; Witnesseth:

FIRST PARTY.

SECTION 1. The first party agrees to sell and deliver to the second party, on orders from its authorized agent, all of the following-named lubricants and signal oil which the second party may require for its own use upon its present mileage, or any additional mileage that it may construct, lease, or in any manner operate or control (see section 15) during the term of this contract, upon terms as follows:

Prices and delivery.

	In cents per gallon.	
	In tank cars.	In wooden barrels.
Perfection valve oil, for valves and cylinders	48	50
Galena engine oil, for locomotive machinery	28	30
Galena coach oil, for passenger cars	33	35
Galena car oil, for freight cars	18	20
Perfection signal oil	34	36

Above prices are for the oils delivered f. o. b. at Louisville, Kentucky. Prices of oils delivered in barrels based on carload lots.

If the second party deems it necessary at any time to use any other material in rod cups or driving boxes or for hot journals, the first party will furnish suitable material for such purposes at its regular prices.

SEC. 2. The Galena oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale oil, and petroleum; the valve and signal oils shall be Sibley's perfection oils, and all are to be of as good quality as furnished other roads under like conditions.

Quality of oil.

SEC. 3. The first party agrees that should any reduction be made in the invoice prices named in section 1 for the same oils to any other railroad, during the period covered by this contract, the second party hereto is to receive the benefit of a like reduction for the remaining period of this contract; also, should the price of Franklin crude oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the invoice prices in section 1 for Galena engine, Galena coach, and Galena car oils will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

Contingent reduction in prices named in section 1.

SEC. 4. The first party guarantees that in the exclusive use of the lubricants furnished by it for the respective purposes named in section 1 the average cost to the second party for lubricating its equipment per one thousand miles run shall not exceed for locomotives $1.69535, for passenger cars, $.16, and for freight cars $.09.

Mileage cost guarantee.

If the cost of lubricants used in lubricating locomotives, passenger or freight cars falls below the guaranteed cost, the reduction in any

service or services shall be applied to liquidate in whole or in part the cost of such other service or services that may be in excess of the guaranteed cost.

Should the combined cost of the three classes of service, during the period covered by this contract, fall below the combined guaranteed cost, the saving thus effected shall accrue to the second party.

Refund of excess over guarantee.

SEC. 5. The first party agrees to refund to the second party the excess upon proper bill being rendered, if, at the expiration of each yearly period, the second party's reports (provided for in section 10), after verification by the first party, show the cost of lubricants consumed in the lubrication of locomotives, passenger and freight cars combined exceeds the combined guaranteed cost for the three classes of service.

Allowance and deduction for wooden barrels.

SEC. 6. The first party agrees to pay the second party for wooden barrels, in which the first party may have shipped oils to the second party, returned in good order, carload lots, at Franklin, Penna., $1.00 each, with proper deductions for imperfect barrels.

Expert service to be rendered.

SEC. 7. The first party will furnish as many inspectors, or experts, as it may consider necessary to look after the economical use of these lubricants, such experts to be furnished free of charge to the second party, excepting as provided in section 11.

SECOND PARTY.

Purchase of lubricants and payment of invoices.

SEC. 8. The second party agrees to purchase its entire supply of lubricants and signal oil, during the term hereof, from the first party, and to pay all invoices rendered by the first party for material delivered to it in accordance with section 1, within sixty days of date, without discount for earlier payment, with reasonable allowance for leakage, when leakage occurs before the consignments reached the line of its road, provided, however, that the second party may withhold payment of invoices covering shipments sufficient to secure it against any excess cost per thousand miles run as may be shown by monthly reports (provided for in section 10) until final settlement.

Payment of demurrage for tank cars.

SEC. 9. The second party agrees, when receiving oil in tank cars from the first party, to unload same promptly on arrival at billing destination and return to service, and if delayed beyond the usual time allowed by car service rules, to pay the usual demurrage charges for such detention.

Reports and inventories to be furnished first party.

SEC. 10. The second party agrees to furnish the first party reports monthly, upon blanks furnished by the first party, showing the mileage made by all locomotives, passenger and freight cars, the quantities of each kind of lubricants consumed in the lubrication of each class of service, and the cost of each class per thousand miles run; also, a correct and complete inventory of lubricants on hand at the date of the commencement of this contract, and annually during the term hereof.

Transportation.

SEC. 11. The second party agrees to furnish the first party such free transportation as the latter may require for a reasonable number of its employees necessary to look after the proper performance of this contract; also, that the first party's experts shall receive the cooperation of the heads of the

departments of the second party to the end that the best results may be obtained and the cost of lubrication be reduced as low as consistent with good service.

In consideration of experts being furnished free of charge by the first party, the second party is to furnish the president of the first party free transportation over its lines.

Lubrication of new locomotives and cars.

SEC. 12. The second party agrees when new equipment is built at its own shops, or purchased from locomotive or car builders, it will use, and require to be used by the builders, lubricants same as specified in section 1, for the initial lubrication of said equipment, and will notify the first party when building, or to whom such orders are given, and approximate dates of delivery, so that the first party may see to it that the specifications in this respect are complied with.

MUTUAL OBLIGATIONS.

Basis of computing cost.

SEC. 13. In computing the cost to compare with the guaranteed cost the prices of oils to be charged to lubrication shall be the prices herein named for the oils f. o. b. tank cars, as per section 1, or when delivered in barrels, less the value of barrels at $1.00 each, as per section 6; and only lubricants used in lubricating engines, and journal bearings of tenders, and passenger and freight equipment shall be included. Lubricants used for other purposes and for new equipment built at the shops of the second party, or by outside car or locomotive builders, shall not be included in computing the cost as against the guarantee.

Increase in equipment or change in accounting or conditions.

SEC. 14. Should the second party, during the term hereof, change its equipment by adding larger or small capacity locomotives or cars, or otherwise alter conditions or change methods of accounting for mileage or lubricants consumed, thereby causing an increase or decrease in the cost of lubrication per thousand miles run, the guarantees as specified in section 4 are to be increased or decreased proportionately, or proper allowance shall be made when settlement is made under this contract.

Consolidation with other lines having guaranteed contract.

SEC. 15. Should the second party, during the term hereof, acquire control of other lines having similar guaranteed contract with the first party, such contract or contracts are to be continued until their expiration, or, if more convenient, such lines may come in under this contract by combining the guarantees, and operations be continued under an average guaranty.

Term.

SEC. 16. This contract, signed in duplicate, shall remain in full force and effect for 5 years from the 1st day of March, 1905.

In witness whereof, we have set our hands and seals this 18th day of January, 1905.

GALENA-SIGNAL OIL COMPANY,
By CHARLES MILLER, *President.*
THE LOUISVILLE & NASH. RAILROAD COMPANY,
By G. E. EVANS, *Fourth Vice President.*

PETITIONER'S EXHIBIT 506½.

The LOUISVILLE & NASHVILLE R. R. Co.,
Louisville, Ky.

The Galena Oil Works (Limited), hereby submits the following proposition to the Louisville & Nashville R. R., which, if accepted, shall constitute an article of agreement between the said Galena Oil Works and the said Louisville & Nashville R. R.

The said Oil Works will furnish the said Louisville & Nashville R. R. and the said Louisville & Nashville R. R. agrees to purchase from the said Galena Oil Works, for its entire present mileage, or any additional mileage that it may construct, lease, or in any manner operate or control, during the term hereof, a full supply of lubricating oils for locomotives, passenger and freight cars for the term of three (3) years commencing January 1, 1900, under the following terms and conditions, viz:

Sibley's perfection valve oil, for valves and cylinders	50c per gall.
Galena engine oil, for locomotive machinery	30c " "
Galena car oil, for passenger and freight cars	20c " "

The above prices are for the oils named, delivered in barrels, carload lots, f. o. b. Cincinnati, Ohio, and Louisville, Kentucky. Should the Louisville & Nashville R. R. order any of the oils delivered in bulk, tank cars, the above prices to be two cents per gallon less, same points of delivery.

Should it become necessary at any time to use a grease or cooling compound, the Galena Oil Works will furnish Galena Cooling Compound at three cents per pound, same delivery.

The engine and car oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale oil, and petroleum, and valve oil shall be Sibley's perfection valve oil, all to be of as good quality as are furnished to other roads under like conditions.

It is understood and agreed upon the part of the said oil works, that should they during the period covered by this contract, reduce their prices for the same quality of oils to any railroad in the United States, the Louisville & Nashville R. R. is to receive the benefit of a like reduction; also, should the price of Franklin crude oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the price on engine and car oil will be reduced one-half cent per gallon for every such decline per barrel in the price of said crude oil.

In the exclusive use of these oils for the respective purposes for which they are intended, the Galena Oil Works (Limited) hereby guarantees that the cost of lubrication per thousand miles run shall not exceed: in locomotive service $1.69533, passenger car service $0.16, and for freight car service $0.09, and it is understood and agreed that should the cost of lubrication per thousand miles run in all classes of service above mentioned combined, fall below the guaranty, the Galena Oil Works (Limited), is not to receive on that account any more for the oils than the prices per gallon herein named.

It is understood and agreed that any oils used otherwise than in the lubrication of locomotive cars, are not to be charged to lubrication, nor included in computing the cost per thousand miles run under this contract, and also that no other oils are to be included

except those furnished by the Galena Oil Works, and such as may be on hand at the beginning hereof, an inventory of which is to be furnished the Oil Works and such oils are to be charged out at invoice prices.

The Galena Oil Works (Limited), hereby agrees to allow One Dollar ($1.00) each for such empty barrels in which they shall have shipped oils to the Louisville & Nashville R. R.; as the Railroad Company may be able to return. To be shipped in carload lots, and delivered at points of delivery of oils, viz: Cincinnati, Ohio, and Louisville, Ky., and lubrication shall receive credit under this contract for all such barrels at the above rate.

The Louisville & Nashville R. R. Co. is to pay the Oil Works for all oils furnished in accordance with this proposition as per invoices rendered, with reasonable allowance for leakage, accident, etc., when these shall be shown to have occurred before the consignments reached the line of road, provided, however, that the Railroad Company may withhold payment of invoices covering shipments sufficient to secure them against any excess cost per thousand miles run as may be shown by monthly reports hereinafter provided for, until final settlement at the end of each year, at which time, if the cost of the oils used in locomotive, passenger and freight car services combined during the term of the contract does not exceed the cost per thousand miles run as guaranteed, then the oil company is to be allowed for all oils furnished at the prices per gallon hereinbefore named. Should, however, the cost exceed the guaranty under the conditions named, then the Railroad Company is hereby given the right to deduct from the payment of our invoices sufficient to cover such excess. Settlement to be made yearly and shall be based upon locomotive and car services combined. Also an inventory of all oils remaining on hand at the end of such annual periods shall be furnished by the Railroad Company for the benefit of the Oil Works.

It is further understood that the Oil Works is to furnish as many inspectors, or experts, as they may deem advisable to look after the economical use of the oils. Said experts to be furnished free of charge to the Railroad Company, excepting that the latter is to furnish them free transportation over the lines of its road, and they are to have the hearty cooperation of the heads of the departments with whom they will confer from time to time so as to bring about such results as will reduce the cost of lubrication to the lowest point consistent with good service.

In consideration of the above mentioned experts being furnished free of charge to the Railroad Company, the latter is also to furnish the Oil Works an annual pass for the president of the Company. It is agreed that passes furnished experts will not be used except for the exclusive business of the Railroad Company, in capacity of expert.

The Railroad Company is also to furnish the Oil Works monthly reports upon blanks furnished by the latter free of charge, showing the mileage, the quantities of oil consumed in the different classes of service, and the cost per thousand miles run.

It is also understood that the Railroad Company will order the oils so as to have at all times a sufficient supply of each kind on hand, and that one oil is not to be substituted for another, and that

the Oil Works is to ship the oils promptly upon receipt of orders from the authorized agent of the Railroad, and that the Oil Works is not to be charged with oils purchased elsewhere unless it is the fault of the latter that the supply was not maintained.

On the acceptance of the above, the Galena Oil Works (Limited) will furnish the Louisville & Nashville Railroad during the term hereof, with its full supply of signal oil, delivered at Cincinnati, Ohio, Louisville, Kentucky, and Evansville, Indiana, at thirty-six (36) cents per gallon in barrels.

The GALENA OIL WORKS (LIMITED),
By BARTON H. GRUNDY, *Agent.*

Accepted by the Louisville & Nashville R. R. Co.

By P. P. HUSTON, *Pur. Agt.*

PETITIONER'S EXHIBIT 507.

CENTRAL OF GEORGIA RAILWAY COMPANY,
Savannah, Ga., Nov. 14/01.

Mr. BARTON H. GRUNDY,
Agent, Galena Oil Co., Richmond, Va.

DEAR SIR: Your proposition of to-day received, and the price named: 88 cents per thousand miles for lubrication of locomotives, 11.39 cents for passenger cars, and 9.26 cents for freight cars, with the additions mentioned, are accepted, taking effect Jan. 1st, 1902.

Yours truly,

THEO. D. KLINE,
General Superintendent.

NOV. 14/01.

Mr. THEO. D. KLINE,
Genl. Supt., Savannah, Ga.

DEAR SIR: Referring to conversation had with your president, Mr. John M. Egan, and yourself in Savannah, Georgia, last week by Mr. Barton H. Grundy, regarding supplying of your company with lubricating oils, desires to offer the following in confirmation of the verbal arrangement agreed upon:

We will furnish your company with its full supply of lubricating oils for the term of one year, commencing Jan. 1, 1902, and in the acceptance hereof your company agrees to purchase from us and use exclusively, for such period, our oils, under the following conditions:

Sibley's perfection valve oil	52¢ per gallon.
Galena engine oil	32¢ " "
Galena car oil	22¢ " "

All oil in barrels, carload lots, f. o. b. Savannah, Ga. Should you require any of the oils delivered in bulk, tank cars, the prices to be two cents per gallon less, same delivery.

In the exclusive use of these oils for the respective purposes for which they are intended, the Galena Oil Company hereby guarantees that the cost per thousand miles run for the lubrication of your equipment shall not exceed the cost per thousand miles run for the same service for the six months ending August 31, 1901, during the period you were using other oils, and which cost was found to be as follows:

Locomotives	88.00 cents per thousand miles.
Passenger cars	11.39 " " " "
Freight cars	9.26 " " " "

Should the aggregate cost of lubricating oils consumed in the three classes of service combined exceed the guaranteed cost of the three classes of service combined, this company will refund to your company the difference; i. e., should the cost of lubricating oil consumed in one class of service fall below the guaranteed cost, and be in excess in another, the saving thus effected shall be applied to the excess. If, however, the cost of the oils consumed in all classes of service fall below the guaranteed cost in all classes of service, this company is only to receive the value of the oils at invoice prices.

In order to protect your company against any excess and simplify the matter of accounting you are to pay this company monthly, as soon after the close of the month as possible, the guaranteed cost as may be found from the mileage made in the different classes of service, and as computed by the cost per thousand miles as guaranteed and as specified herein. Any oils used otherwise than in the lubrication of locomotives and car equipment to be paid for at the regular invoice prices; and should this arrangement be discontinued oils remaining on hand shall be returned to this company free of expense, or paid for at invoice prices.

All barrels belong to the Oil Company and to be returned in Savannah.

The Oil Company will furnish two oil inspectors, or experts, as they may deem advisable to look after the economical use of these oils. The experts to be furnished free of charge to your company, excepting that you are to furnish them free transportation over the lines of your road, and they are to have the hearty co-operation of the heads of the departments with whom they will confer so as to bring about such results as will reduce the cost of lubrication to the lowest point consistent with good service.

Should the above be in accordance with your understanding of the arrangement kindly acknowledge receipt thereof, and the exchange of letters will serve as an agreement between our respective companies.

Yours truly,

BARTON H. GRUNDY,
Agent, Galena Oil Co.

PETITIONER'S EXHIBIT 508.

SAVANNAH, GA., *January 8/06.*

CENTRAL OF GEORGIA RAILWAY COMPANY,
Savannah, Ga.

GENTLEMEN: The Galena Signal Oil Company hereby submits the following proposition to the Central of Georgia Railway Company, which, if accepted, shall constitute an article of agreement between the Oil Company and the Railway Company.

1. The Oil Company will furnish the Railway Company, and in the acceptance hereof the Railway Company agrees to purchase from the Oil Company, for its entire present mileage, and any additional mileage that it may construct, lease, or in any manner operate or control (excepting such other lines that may be acquired having existing contract with the Oil Company, which may come in under this contract under conditions prescribed hereafter) a full supply of lubricating oils for locomotives, passenger and freight cars, for term of five (5) years, commencing May 1, 1906, under the following terms and conditions, viz:

Perfection valve oil, for valves and cylinders	52¢ per gallon.
Galena engine oil, for locomotive machinery	32¢ " "
Galena car oil, for passenger and freight cars	22¢ " "

2. These prices are for the oils named, delivered in barrels, carload lots, f. o. b. at Savannah, Georgia. Should the Railway Company order any of these oils delivered in bulk, tank cars, prices for same when so ordered to be two cents per gallon less, same delivery.

3. The Galena Oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale oil, and petroleum; the valve oil shall be Sibley's perfection valve oil, and all are to be of as good quality as furnished other roads under like conditions.

4. It is understood and agreed upon the part of the Oil Company, that should they, during the period covered by this contract, reduce their prices for the same quality of oils to any railway, the Central of Georgia Railway Company is to receive the benefit of a like reduction; also, should the price of Franklin Crude Oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the price of Galena engine and car oils will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

5. In the exclusive use of these oils for the respective purposes for which they are intended, the Oil Company hereby guarantees that the cost of lubrication per thousand miles run shall not exceed in locomotive service $1.25, in passenger car service $.10, and in freight car service $.04, and it is understood and agreed that should the cost in all classes of service above mentioned combined fall below the guaranteed cost on the mileage basis, the Oil Company is not to receive on that account any more for the oils than the prices per gallon herein named.

6. In the event that the Railway Company, during the term hereof, should acquire control of other lines having similar guaranteed contract with the Oil Company, the Railway Company has the option to continue such contracts at the guarantees already established, or, if more convenient, may bring such lines under this contract by combining the guarantees and operating under an average guaranty.

7. It is understood and agreed that Galena car oil shall be used in lubricating new equipment built by the Railway Company in its own shops, and that one half shall be charged to lubrication account and the other half shall be paid for by the Railway Company at invoice price.

8. It is understood and agreed that other expenses, and oils and greases used otherwise than in the lubrication of locomotives and cars, are not to be charged to lubrication, nor included in computing the cost per thousand miles run under this contract. And also, that no oils or greases are to be included except those furnished by the Galena Signal Oil Company.

9. All barrels to remain the property of the Oil Company, and be delivered by the Railway Company f. o. b. their rails, Savannah, Georgia.

10. The Railway Company is to pay the Oil Company monthly, as soon after the close of the month as possible, the guaranteed cost as may be found from the mileage in different classes of service, and as computed by the cost per thousand miles as guaranteed and as herein specified.

11. The Oil Company hereby agrees to furnish as many oil inspectors, or experts, as it may deem advisable to look after the economical use of these oils. The experts to be furnished free of charge to the Railway Company, excepting that the latter is to furnish them free transportation over the lines of its road, and they are to have the hearty cooperation of the heads of the departments with whom they will confer so as to bring about such results as will reduce the cost of lubrication to the lowest point consistent with good service.

12. The Railway Company will render the Oil Company monthly reports, upon blanks furnished by the latter free of charge, showing the mileage, the quantities of lubricating oils consumed in the different classes of service, and the cost per thousand miles run in each class of service. Also, an inventory of all oils remaining on hand at the commencement of this contract, and at the end of each year during the term hereof.

13. It is understood and agreed that the Railway Company will order the oils so as to have at all times a sufficient supply of each kind on hand; that one oil is not to be substituted for another; and that the Oil Company will ship the oils promptly upon receipt of orders from the authorized agent of the Railway Company; and that the Oil Company is not to be charged with oils purchased elsewhere unless it shall be shown to have been the fault of the latter that the supply was not maintained.

GALENA SIGNAL OIL COMPANY,
By BARTON H. GRUNDY, *Atty.*

Accepted by the Central of Georgia Railway Co.,
By T. S. MOISE, *Genl. Mgr.*

PETITIONER'S EXHIBIT 509.

Form R.D. 21.—500. 9-8-05.

[Duplicate.]

Contract between the Galena Signal Oil Company of Franklin, Pa., party of the first part, and the Georgia Railroad, party of the second part, witnesseth:

FIRST PARTY.

SECTION 1. The first party agrees to sell and deliver to the second party, on orders from its authorized agent, all of the following named lubricants and signal oil which the second party may require for its own use upon its present mileage, or any additional mileage that it may construct, lease, or in any manner operate or control (see section 15) during the term of this contract, upon terms as follows:

Prices and delivery.

	In cents per gallon.	
	In tank cars.	In wooden barrels.
Perfection valve oil, for valves and cylinders	50½	52½
Galena engine oil, for locomotive machinery	30½	32½
Galena car oil, for passenger and freight cars	20½	22½
Perfection signal oil	36½	38½

Above prices are for the oils delivered f. o. b. at Augusta, Georgia Prices of oils delivered in barrels based on carload lots.

If the second party deems it necessary at any time to use any other material in rod-cups or driving-boxes or for hot journals, the first party will furnish suitable material for such purposes at its regular prices.

SEC. 2. The Galena oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale oil, and petroleum; the valve and signal oils shall be Sibley's perfection oils, and all are to be of as good quality as furnished other roads under like conditions.

Quality of oil.

SEC. 3. The first party agrees that should any reduction be made in the invoice prices named in section 1 for the same oils to any other railroad, during the period covered by this contract, the second party hereto is to receive the benefit of a like reduction for the remaining period of this contract; also, should the price of Franklin crude oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the invoice prices in section 1 for Galena engine, Galena coach, and Galena car oils will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

Contingent reduction in prices named in section 1.

SEC. 4. The first party guarantees that in the exclusive use of the lubricants furnished by it for the respective purposes named in section 1, the average cost to the second party for lubricating its equipment per one thousand miles run shall not exceed for locomotives $1.20, for passenger cars $0.065, and for freight cars $0.065.

Mileage cost guarantee.

If the cost of lubricants used in lubricating locomotives, passenger or freight cars falls below the guaranteed cost, the reduction in any service or services shall be applied to liquidate in whole or in part the cost of such other service or services that may be in excess of the guaranteed cost.

Should the combined cost of the three classes of service, during the period covered by this contract, fall below the combined guaranteed cost, the saving thus effected shall accrue to the second party.

Refund of excess over guarantee.

SEC. 5. The first party agrees to refund to the second party the excess upon proper bill being rendered, if at the expiration of each yearly period, the second party's reports (provided for in section 10) after verification by the first party, show the cost of lubricants consumed in the lubrication of locomotives, passenger and freight cars combined exceeds the combined guaranteed cost for the three classes of service.

Allowance and deduction for wooden barrels.

SEC. 6. The first party agrees to pay the second party for wooden barrels, in which the first party may have shipped oils to the second party, returned in good order, ~~carload lots, at Franklin, Penna., $1.00 each,~~ [a] with proper deductions for imperfect barrels, $0.75 each at point of delivery.

Expert service to be rendered.

SEC. 7. The first party will furnish as many inspectors, or experts, as it may consider necessary to look after the economical use of these lubricants, such experts to be furnished free of charge to the second party excepting as provided in section 11.

SECOND PARTY.

Purchase of lubricants and payment of invoices.

SEC. 8. The second party agrees to purchase its entire supply of lubricants and signal oil, during the term hereof, from the first party, and to pay all invoices rendered by the first party for material delivered to it in accordance with section 1, within sixty days of date, without discount for earlier payment, with reasonable allowance for leakage, when leakage occurs before the consignments reached the line of its road, provided, however, that the second party may withhold payment of invoices covering shipments sufficient to secure it against any excess cost per thousand miles run as may be shown by monthly reports (provided for in section 10) until final settlement.

Payment of demurrage for tank cars.

SEC. 9. The second party agrees, when receiving oil in tank cars from the first party, to unload same promptly on arrival at billing destination and return to service, and if delayed beyond the usual time allowed by car service rules, to pay the usual demurrage charges for such detention.

Reports and inventories to be furnished first party.

SEC. 10. The second party agrees to furnish the first party reports monthly, upon blanks furnished by the first party, showing the mileage made by all locomotives, passenger and freight cars, the quantities of each kind of lubricants consumed in the lubrication of each class of service, and the cost of each class per thousand miles run; also, a correct and complete inventory of lubricants on hand at the date of the commencement of this contract, and annually during the term hereof.

---

[a] Thus stricken through in original.

SEC. 11. The first three months to be without expert service, beginning the first of June.

Transportation.

The second party agrees to furnish the first party such free transportation as the latter may require for a reasonable number of its employees necessary to look after the proper performance of this contract; also, that the first party's experts shall receive the cooperation of the heads of the departments of the second party to the end that the best results may be obtained and the cost of lubrication be reduced as low as consistent with good service.

In consideration of experts being furnished free of charge by the first party, the second party is to furnish the president of the first party free transportation over its lines.

The second party is not to be restricted in the use of oil beyond the requirements of its own rules.

SEC. 12. The second party agrees when new equipment is built at its own shops, or purchased from locomotive or car builders, it will use, and require to be used by the builders, lubricants same as specified in section 1, for the initial lubrication of said equipment, and will notify the first party when building, or to whom such orders are given, and approximate dates of delivery, so that the first party may see to it that the specifications in this respect are complied with.

Lubrication of new locomotives and cars.

MUTUAL OBLIGATIONS.

SEC. 13. In computing the cost to compare with the guaranteed cost the prices of oils to be charged to lubrication shall be the prices herein named for the oils f. o. b. tank cars, as per section 1, or when delivered in barrels, less the value of barrels at $0.75 each, as per section 6; and only lubricants used in lubricating engines, and journal bearings of tenders, and passenger and freight equipment shall be included. Lubricants used for other purposes and for new equipment built at the shops of the second party, or by outside car or locomotive builders, shall not be included in computing the cost as against the guarantee.

Basis of computing cost.

SEC. 14. Should the second party, during the term hereof, change its equipment by adding larger or smaller capacity locomotives or cars, or otherwise alter conditions or change methods of accounting for mileage or lubricants consumed, thereby causing an increase or decrease in the cost of lubrication per thousand miles run, the guarantees as specified in section 4 are to be increased or decreased proportionately, or proper allowance shall be made when settlement is made under this contract.

Increase in equipment or change in accounting or conditions.

SEC. 15. Should the second party, during the term hereof, acquire control of other lines having similar guaranteed contract with the first party, such contract or contracts are to be continued until their expiration, or, if more convenient, such lines may come in under this contract by combining the guarantees, and operations be continued under an average guaranty.

Consolidation with other lines having guaranteed contract.

SEC. 16. This contract, signed in duplicate, shall remain in full force and effect for 6 mos. from the 1st day of March, 1906.

Term.

In witness whereof, we have set our hands and seals this 12th day of January, 1906.

GALENA-SIGNAL OIL COMPANY,
By GEO. L. MORTON,
Atty.

THE GEORGIA RAILROAD COMPANY,
By THOS. K. SCOTT,
Genl. Mgr.

GEORGIA RAILROAD, *August 24, 1906.*

Col. GEO. L. MORTON,
Attorney Galena-Signal Oil Co.,
Wilmington, N. C.

DEAR SIR: Your letter of the 21st instant received.

I regret very much to learn of the serious illness of your mother.

I hereby agree to extend for one month, as desired, the contract between the Galena-Signal Oil Co. and the Georgia Railroad, dated January 12, 1906, viz, from September 1st to October 1st, 1906, covering lubrication of our rolling stock.

Yours very truly,

THOS. K. SCOTT,
Genl. Mgr.

PETITIONER'S EXHIBIT 510.

Form R. D. 21.—500. 9-8-05.

[Duplicate.]

Contract between the Galena-Signal Oil Company of Franklin, Pa., party of the first part, and the Georgia Railroad, party of the second part, witnesseth:

FIRST PARTY.

SECTION 1. The first party agrees to sell and deliver to the second party, on orders from its authorized agent, all of the following named lubricants and signal oil which the second party may require for its own use upon its present mileage, or any additional mileage that it may construct, lease, or in any manner operate or control (see section 15) during the term of this contract, upon terms as follows:

Prices and delivery.

	In cents per gallon.	
	In tank cars.	In wooden barrels.
Perfection valve oil, for valves and cylinders	50½	52½
Galena engine oil, for locomotive machinery	30½	33½
Galena car oil, for passenger and freight cars	20½	23½
Perfection signal oil	36½	38½

Above prices are for the oils delivered f. o. b. at Augusta, Georgia. Prices of oils delivered in barrels based on carload lots.

If the second party deems it necessary at any time to use any other material in rod-cups or driving-boxes or for hot journals, the first party will furnish suitable material for such purposes at its regular prices.

SEC. 2. The Galena oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale oil, and petroleum; the valve and signal oils shall be Sibley's perfection oils, and all are to be of as good quality as furnished other roads under like conditions.

Quality of oil.

SEC. 3. The first party agrees that should any reduction be made in the invoice prices named in section 1 for the same oils to any other railroad, during the period covered by this contract, the second party hereto is to receive the benefit of a like reduction for the remaining period of this contract; also, should the price of Franklin crude oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the invoice prices in section 1 for Galena engine, Galena coach, and Galena car oils will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

Contingent reduction in prices named in section 1.

SEC. 4. The first party guarantees that in the exclusive use of the lubricants furnished by it for the respective purposes named in section 1, the average cost to the second party for lubricating its equipment per one thousand miles run shall not exceed for locomotives $1.20, for passenger cars, $0.065, and for freight cars $0.065.

Mileage cost guarantee.

If the cost of lubricants used in lubricating locomotives, passenger or freight cars falls below the guaranteed cost, the reduction in any service or services shall be applied to liquidate in whole or in part

the cost of such other service or services that may be in excess of the guaranteed cost.

Should the combined cost of the three classes of service, during the period covered by this contract, fall below the combined guaranteed cost, the saving thus effected shall accrue to the second party.

Refund of excess over guarantee.

SEC. 5. The first party agrees to refund to the second party the excess, upon proper bill being rendered, if at the expiration of each yearly period the second party's reports (provided for in section 10), after verification by the first party, show the cost of lubricants consumed in the lubrication of locomotives, passenger and freight cars combined exceeds the combined guaranteed cost for the three classes of service.

Allowance and deduction for wooden barrels.

SEC. 6. The first party agrees to pay the second party for wooden barrels, in which the first party may have shipped oils to the second party, returned in good order, carload lots, at Franklin, Penna., $1.00 each, with proper deductions for imperfect barrels.

Expert service to be rendered.

SEC. 7. The first party will furnish as many inspectors, or experts, as it may consider necessary to look after the economical use of these lubricants, such experts to be furnished free of charge to the second party, excepting as provided in section 11.

SECOND PARTY.

Purchase of lubricants and payment of invoices.

SEC. 8. The second party agrees to purchase its entire supply of lubricants and signal oil, during the term hereof, from the first party, and to pay all invoices rendered by the first party for material delivered to it in accordance with section 1, within sixty days of date, without discount for earlier payment, with reasonable allowance for leakage, when leakage occurs, before the consignments reached the line of its road, provided, however, that the second party may withhold payment of invoices covering shipments sufficient to secure it against any excess cost per thousand miles run, as may be shown by monthly reports (provided for in section 10), until final settlement.

Payment of demurrage for tank cars.

SEC. 9. The second party agrees, when receiving oil in tank cars from the first party, to unload same promptly on arrival at billing destination and return to service, and if delayed beyond the usual time allowed by car-service rules, to pay the usual demurrage charges for such detention.

Reports and inventories to be furnished first party.

SEC. 10. The second party agrees to furnish the first party reports monthly, upon blanks furnished by the first party, showing the mileage made by all locomotives, passenger and freight cars, the quantities of each kind of lubricants consumed in the lubrication of each class of service, and the cost of each class per thousand miles run; also, a correct and complete inventory of lubricants on hand at the date of the commencement of this contract, and annually during the term hereof.

Transportation.

SEC. 11. The second party agrees to furnish the first party such free transportation as the latter may require for a reasonable number of its employees necessary to look after the proper performance of this contract; also, that the first party's experts shall receive the cooperation of the heads of the departments

of the second party to the end that the best results may be obtained and the cost of lubrication be reduced as low as consistent with good service.

In consideration of experts being furnished free of charge by the first party, the second party is to furnish the president of the first party free transportation over its lines.

Lubrication of new locomotives and cars.

SEC. 12. The second party agrees when new equipment is built at its own shops, or purchased from locomotive or car builders, it will use, and require to be used by the builders, lubricants same as specified in section 1, for the initial lubrication of said equipment, and will notify the first party when building, or to whom such orders are given, and approximate dates of delivery, so that the first party may see to it that the specifications in this respect are complied with.

MUTUAL OBLIGATIONS.

Basis of computing cost.

SEC. 13. In computing the cost to compare with the guaranteed cost the prices of oils to be charged to lubrication shall be the prices herein named for the oils f. o. b. tank cars, as per section 1, or when delivered in barrels, less the value of barrels at $1.00 each, as per section 6; and only lubricants used in lubricating engines, and journal bearings of tenders, and passenger and freight equipment shall be included. Lubricants used for other purposes and for new equipment built at the shops of the second party, or by outside car or locomotive builders, shall not be included in computing the cost as against the guarantee.

Increase in equipment or change in accounting or conditions.

SEC. 14. Should the second party, during the term hereof, change its equipment by adding larger or smaller capacity locomotives or cars, or otherwise alter conditions or change methods of accounting for mileage or lubricants consumed, thereby causing an increase or decrease in the cost of lubrication per thousand miles run, the guarantees as specified in section 4, are to be increased or decreased proportionately, or proper allowance shall be made when settlement is made under this contract.

Consolidations with other lines having guaranteed contract.

SEC. 15. Should the second party, during the term hereof, acquire control of other lines having similar guaranteed contract with the first party, such contract or contracts are to be continued until their expiration; or, if more convenient, such lines may come in under this contract by combining the guarantees, and operations be continued under an average guaranty.

Term.

SEC. 16. This contract, signed in duplicate, shall remain in full force and effect for ..... from the 1st day of October, 1906, until 30 days' notice of cancellation from one party to the other.

In witness whereof, we have set our hands and seals this 1st day of October, 1906.

GALENA-SIGNAL OIL COMPANY,
By GEO. L. MORTON,
Atty.

THE GEORGIA RAILROAD COMPANY,
By THOS. K. SCOTT,
Genl. Mgr.

PETITIONER'S EXHIBIT 511.

Form R. D. 21A.—500. 7-23-06.
Copyrighted 1906 by Galena-Signal Oil Co.

[Duplicate.]

Contract between the Galena-Signal Oil Company of Franklin, Pa., party of the first part, and the Georgia Railroad, party of the second part, witnesseth:

FIRST PARTY.

Prices and delivery.

SEC. 1. The first party agrees to sell and deliver to the second party, on orders from its authorized agent, all of the following-named lubricants and signal oil which the second party may require for its own use upon its present mileage, or any additional mileage that it may construct, lease, or in any manner operate or control (see section 15) during the term of this contract, upon terms as follows:

	In cents per gallon.	
	In tank cars.	In wooden barrels.
Perfection valve oil, for valves and cylinders	50½	53
Galena engine oil, for locomotive machinery	30½	33
Galena car oil, for passenger and freight cars	20½	23
Perfection signal oil	36½	39

Above prices are for the oils delivered f. o. b. at Augusta, Georgia.

Prices of oils delivered in barrels based on carload lots.

If the second party deems it necessary at any time to use any other material in rod-cups or driving-boxes or for hot journals, the first party will furnish suitable material for such purposes at its regular prices.

Quality of oil.

SEC. 2. The Galena oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale oil, and petroleum; the valve and signal oils shall be Sibley's perfection oils, and all are to be of as good quality as furnished other roads under like conditions.

Contingent reduction in prices named in section 1.

SEC. 3. The first party agrees that should any reduction be made in the invoice prices named in section 1 for the same oils to any other railroad, during the period covered by this contract, the second party hereto is to receive the benefit of a like reduction for the remaining period of this contract; also, should the price of Franklin crude oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the invoice prices in section 1 for Galena engine, Galena coach, and Galena car oils will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

Mileage cost guarantee.

SEC. 4. The first party guarantees that in the exclusive use of the lubricants furnished by it for the respective purposes named in section 1, the average cost to the second party for lubricating its equipment per one thousand miles run shall not exceed for locomotives $1.10, for passenger cars, $0.06, and for freight cars $0.06.

If the cost of lubricants used in lubricating locomotives, passenger or freight cars falls below the guaranteed cost, the reduction in any service or services shall be applied to liquidate in whole or in part the cost of such other service or services that may be in excess of the guaranteed cost.

Should the combined cost of the three classes of service, during the period covered by this contract, fall below the combined guaranteed cost, the saving thus effected shall accrue to the second party.

Refund of excess over guarantee.

SEC. 5. The first party agrees to refund to the second party the excess upon proper bill being rendered, if at the expiration of each yearly period, the second party's reports (provided for in section 10) after verification by the first party, show the cost of lubricants consumed in the lubrication of locomotives, passenger and freight cars combined exceeds the combined guaranteed cost for the three classes of service.

Allowance and deduction for wooden barrels.

SEC. 6. The first party agrees to pay the second party for wooden barrels, in which the first party may have shipped oils to the second party, returned in good order, ~~carload lots, at Franklin, Penna., $1.00 each,~~ [a] $0.75 each f. o. b. Augusta, Ga., with proper deductions for imperfect barrels.

Expert service to be rendered.

SEC. 7. The first party will furnish as many Inspectors, or Experts, as it may consider necessary to look after the economical use of these lubricants, such Experts to be furnished free of charge to the second party excepting as provided in section 11.

SECOND PARTY.

Purchase of lubricants and payment of invoices.

SEC. 8. The second party agrees to purchase its entire supply of lubricants and signal oil, during the term hereof, from the first party, and to pay all invoices rendered by the first party for material delivered to it in accordance with section 1, within sixty days of date, without discount for earlier payment, with reasonable allowance for leakage, when leakage occurs before the consignments reached the line of its road, provided, however, that the second party may withhold payment of invoices covering shipments sufficient to secure it against any excess cost per thousand miles run as may be shown by monthly reports (provided for in section 10) until final settlement.

Payment of demurrage for tank cars.

SEC. 9. The second party agrees, when receiving oil in tank cars from the first party, to unload same promptly on arrival at billing destination and return to service, and if delayed beyond the usual time allowed by car service rules, to pay the usual demurrage charges for such detention.

Reports and inventories to be furnished the first party.

SEC. 10. The second party agrees to furnish the first party reports monthly, upon blanks furnished by the first party, showing the mileage made by all locomotives, passenger and freight cars, the quantities of each kind of lubricants consumed in the lubrication of each class of service, and the cost of each class per thousand miles run; also, a correct and complete inventory of lubricants on hand at the date of the commencement of this contract, and annually during the term hereof.

---

[a] Thus stricken through in original.

Transportation.

SEC. 11. The second party agrees to furnish the first party such free transportation as the latter may require for a reasonable number of its employees necessary to look after the proper performance of this contract; also, that the first party's experts shall receive the cooperation of the heads of the departments of the second party to the end that the best results may be obtained and the cost of lubrication be reduced as low as consistent with good service.

In consideration of experts being furnished free of charge by the first party, the second party is to furnish the President of the first party free transportation over its lines.

Lubrication of new locomotives and cars.

SEC. 12. ~~The second party agrees when new equipment is built at its own shops, or purchased from locomotive or car builders, it will use, and require to be used by the builders, lubricants same as specified in Section 1, for the initial lubrication of said equipment, and will notify the first party when building, or to whom such orders are given, and approximate dates of delivery, so that the first party may see to it that the specifications in this respect are complied with.~~[a]

MUTUAL OBLIGATIONS.

Basis of computing cost.

SEC. 13. In computing the cost to compare with the guaranteed cost the prices of oils to be charged to lubrication shall be the prices herein named for the oils f. o. b. tank cars, as per section 1, or when delivered in barrels, less the value of barrels at $0.75 each, as per section 6; and only lubricants used in lubricating engines, and journal bearings of tenders, and passenger and freight equipment shall be included. Lubricants used for other purposes and for new equipment built at the shops of the second party, or by outside car or locomotive builders, shall not be included in computing the cost as against the guarantee.

Increase in equipment or change in accounting or conditions.

SEC. 14. Should the second party, during the term hereof, change its equipment by adding larger or smaller capacity locomotives or cars, or otherwise alter conditions or change methods of accounting for mileage or lubricants consumed, thereby causing an increase or decrease in the cost of lubrication per thousand miles run, the guarantees as specified in section 4 are to be increased or decreased proportionately, or proper allowance shall be made when settlement is made under this contract.

Consolidation with other lines having guaranteed contract.

SEC. 15. Should the second party, during the term hereof, acquire control of other lines having similar guaranteed contract with the first party, such contract or contracts are to be continued until their expiration, or, if more convenient, such lines may come in under this contract by combining the guarantees, and operations be continued under an average guaranty.

Term.

SEC. 16. This contract, signed in duplicate, shall be binding upon the parties hereto, their respective successors and assigns, and remain in full force and effect for one year, from June 1, 1907, to June 1, 1908.

---

[a] Stricken through in original.

In witness whereof, the parties hereto have caused this contract to be signed in their respective corporate name, by their duly authorized officer or agent, this 14th day of June, 1907.

GALENA-SIGNAL OIL COMPANY,
By GEO. L. MORTON, *Atty.*
THE GEORGIA RAILROAD COMPANY,
By THOS. K. SCOTT, *Genl. Mgr.*

This contract also includes the lubrication of the Milledgeville Railway, Monroe Railroad, Union Point and White Plains Railroad, and Lexington Terminal Railroad.

GALENA SIGNAL OIL CO.,
By GEO. L. MORTON, *Atty.*
GEORGIA RAILROAD,
By THOS. K. SCOTT, *Genl. Mgr.*

PETITIONER'S EXHIBIT 512.

FRANKLIN, PA., *August 6/97.*

NORFOLK & WESTERN RAILWAY COMPANY,
Roanoke, Virginia.

GENTLEMEN: The Galena Oil Works (Limited), hereby submits the following proposition to the Norfolk & Western Ry., which, if accepted, shall constitute an article of agreement between the Galena Oil Works (Ltd.), and the Norfolk & Western Ry.

The Galena Oil Works (Ltd.), will furnish the Norfolk & Western Railway, and the said Railway Company agree to purchase from the said Oil Works, for its entire present mileage, and any additional mileage that it may construct, lease, or in any manner operate or control during the term hereof, its full supply of lubricating and signal oils for locomotives, passenger and freight cars, for the term of three years, commencing September 1st, 1897, under the following terms and conditions:

Sibley's perfection valve oil, for valves and cylinders	48c per gal
Galena engine oil, for locomotive machinery	28c " "
Galena car oil, for passenger and freight cars	18c " "
Sibley's perfection signal oil, for lantern use	34c " "

The above prices are for the oils named, delivered in bulk, tank cars, f. o. b. Columbus, Ohio. Should the Norfolk & Western Ry. Company order any of the oils delivered in barrels, carload lots, the prices for same when so ordered to be two cents per gallon more, same delivery.

If it is necessary at any time to use a grease or cooling compound, the Galena Oil Works (Ltd.), will furnish Galena cooling compound at three cents per pound, delivered at same point, in barrels.

The Galena engine and car oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale oil, and petroleum; the valve oil shall be Sibley's perfection valve oil, and all are to be of as good quality as furnished other roads under like conditions.

It is understood and agreed upon the part of the Galena Oil Works (Ltd.) that should the price for the same quality of oils, during the term of this contract, be reduced to any railway, the Norfolk & Western Railway is to receive the benefit of a like reduction. Also, should the price of Franklin crude oil decline during the term of this contract to a price twenty-five cents per barrel below $3.90 per barrel, the price on Galena engine and car oil will be reduced one-half cent per gallon for every such decline per barrel in the price of said crude oil.

In the exclusive use of these oils for the respective purposes for which they are intended, the Galena Oil Works (Ltd.) hereby guarantees that the cost of lubrication per thousand miles run during the term of this contract shall not exceed, in locomotive service $1.20; in passenger car service $0.15, and in freight car service $0.09, and it is understood and agreed that should the cost of lubrication per thousand miles run in all classes of service above mentioned combined fall below the guaranty the Galena Oil Works (Ltd.) is not to receive on that account any more for the oils than the prices per gallon hereinbefore named. Cost figures to be subject to verification by the auditor of the Galena Oil Works (Limited).

It is understood and agreed that oils used otherwise than in the lubrication of locomotives and cars are not to be charged to lubrication, nor included in computing the cost per thousand miles run under this contract; and also that no other oils are to be included except those furnished by the Galena Oil Works (Limited), and such as may be on hand at the beginning hereof, an inventory of which is to be furnished the Galena Oil Works (Ltd.), and such oils are to be charged out at invoice prices.

The Galena Oil Works (Ltd.) hereby agrees to allow one dollar each, f. o. b. Columbus, Ohio, for all empty barrels in which they shall have shipped oils to the Norfolk & Western Ry. Said barrels to be delivered in good order, carload lots, and lubrication is to receive credit for all barrels at this rate.

The Norfolk & Western Ry. is to pay the Galena Oil Works (Ltd.) for all oils furnished in accordance with this proposition as per invoices rendered, with reasonable allowance for leakage, accident, etc., when these shall be shown to have occurred before the consignments reached the line of said railway, provided, however, that the railway company may withhold payment of invoices covering shipments sufficient to secure them against any excess cost per thousand miles run, as may be shown by monthly reports hereinafter provided for, until final settlement at the end of each year, at which time, if the cost of the oils used in the lubrication of locomotives and cars does not exceed the cost of lubrication per thousand miles run as guaranteed, then the Oil Works is to be allowed for all oils furnished at the prices per gallon herein named. Should, however, the cost exceed the guaranty under the conditions named, then the Norfolk & Western Ry. is hereby given the right to deduct from the payment of invoices covering shipments sufficient to cover such excess. Settlements to be made yearly, and to be based upon locomotive, passenger car, and freight car services combined. Also, an inventory of all oils remaining on hand at the end of each yearly term hereof shall be furnished by the Norfolk & Western Ry. for the benefit of the Galena Oil Works (Ltd.).

It is further understood that the Galena Oil Works (Ltd.) will furnish as many oil inspectors, or experts, as they may deem advisable to look after the economical use of these oils. Said experts to be furnished free of charge to the Norfolk & Western Ry., other than they are to have free transportation over the line of said road, and they are to have the hearty cooperation of the heads of the departments, with whom they will confer with a view of reducing the cost of lubrication to the lowest point consistent with good service.

In consideration of the above mentioned experts being furnished free of charge to the Norfolk & Western Ry., the latter is also to furnish an annual pass over its lines for the president of the Galena Oil Works (Limited).

The Norfolk & Western Ry. is to furnish the Galena Oil Works (Ltd.) monthly reports, upon blanks furnished by the latter free of charge, showing the mileage, the quantities of lubricating oils consumed in the different classes of service, and the cost per thousand miles run.

It is understood and agreed that the Norfolk & Western Ry. will order the oils so as to have at all times a sufficient supply of each kind on hand; that one oil is not to be substituted for another; that

the Oil Works will ship the oils promptly upon receipt of orders from the authorized agent of the Norfolk & Western Railway, and that the Oil Works is not to be charged with oils purchased elsewhere unless it is shown that it was the fault of the latter that the supply was not maintained.

The option as to whether Sibley's perfection signal oil shall be used shall be determined by the Norfolk & Western Railway solely.

The GALENA OIL WORKS (LIMITED),
By BARTON H. GRUNDY, *Agent.*

Accepted by the Norfolk & Western Railway.

By E. T. BURNETT, *Pur. Agt.*

SEPTEMBER 9, 1897.

It is understood and agreed that this contract may be cancelled by giving one month's notice by either party.

BARTON H. GRUNDY.

PETITIONER'S EXHIBIT 513.

FRANKLIN, PA., *August 1, 1900.*

The NORFOLK & WESTERN RAILWAY COMPANY,
Roanoke, Va.

GENTLEMEN: The Galena Signal Oil Company hereby submits the following proposition to the Norfolk & Western Railway Company, which, if accepted, shall constitute an article of agreement between the said Oil Company and the said Railway.

The said Oil Company will furnish the said Railway, and in the acceptance hereof the said Railway Company agrees to purchase from the said Oil Company, for their entire present mileage, and any additional mileage that it may construct, lease, or in any manner operate or control during the term hereof, a full supply of lubricating oils for locomotives, passenger and freight cars, for the term of three years commencing September 1, 1900, under the following terms and conditions:

Perfection valve oil, for valves and cylinders	48c per gallon.
Galena engine oil, for locomotive machinery	28c " "
Galena car oil, for passenger and freight cars	18c " "

The above prices are for the oils named, delivered in bulk, tank cars, f. o. b. Columbus, Ohio. Should the Railroad Company order any of the oils delivered in barrels, carload lots, the prices for same when so ordered to be two cents per gallon more, same delivery.

If it should be necessary at any time to use a grease or cooling compound, the Galena Oil Company will furnish Galena Cooling Compound at three cents per pound, in barrels, same delivery.

The Galena engine and car oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale oil, and petroleum; the valve oil shall be Sibley's perfection valve oil, and all are to be of as good quality as furnished other roads under like conditions.

It is understood and agreed upon the part of the said Oil Company that should they, during the period covered by this contract, reduce their prices for the same quality of oils to any railroad, the Norfolk & Western Railway is to receive the benefit of a like reduction. Also, should the price of Franklin Crude Oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the price of Galena engine and car oils will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

In the exclusive use of these oils for the respective purposes for which they are intended, the Galena Oil Company hereby guarantees that the cost of lubrication per thousand miles run shall not exceed in locomotive service $1.40, in passenger car service $0.15, and in freight car service $0.09; and it is understood and agreed that should the cost in all classes of service above mentioned, combined, fall below the guaranteed cost on the mileage basis, the Oil Company is not to receive on that account any more for the oils than the prices per gallon herein named.

It is understood and agreed that no other expense, nor oils used otherwise than in the lubrication of locomotives and cars are to be charged to lubrication, nor included in computing the cost per thousand miles run under this contract; and, also, that no oils are to be included except those furnished by the Galena Oil Company, and

such as may be on hand at the beginning hereof, an inventory of which is to be furnished the Oil Company, and such oils are to be charged out at invoice prices.

The Galena Oil Company hereby agrees to allow $1.00 each, f. o. b. Columbus, Ohio, for all empty barrels in which they shall have shipped oils to the Norfolk & Western Railway. Said barrels to be delivered in good order, carload lots, and lubrication shall receive credit under this contract for all lubricating oil barrels at this rate.

The Norfolk & Western Railway Company is to pay the Galena Oil Company for all oils furnished in accordance with this proposition as per invoices rendered, with reasonable allowance for leakage, accident, etc., when these shall be shown to have occurred before the consignments reached the line of its road, provided, however, that the said Railway Company may withhold payment of invoices covering shipments sufficient to secure them against any excess cost per thousand miles run, as may be shown by monthly reports hereinafter provided for, until final settlement at the end of each year, at which time, if the cost of the oils used in the lubrication of locomotives and cars does not exceed the cost per thousand miles run as guaranteed, then the Oil Company is to be allowed for all oils furnished at the prices per gallon herein named. Should, however, the cost exceed the guaranteed cost under the conditions named, then the Railway Company is to render the Oil Company a bill covering the amount of said excess cost, the same to be verified by the Auditing Department of the Oil Company, and if correct, the amount to be applied in payment of unpaid invoices against the Railway Company. Settlements to be made yearly, and shall be based upon locomotive, passenger and freight car services combined.

It is further understood that the Oil Company will furnish as many oil inspectors, or experts, as they may deem advisable to look after the economical use of these oils. Said experts to be furnished free of charge to the said Railway, excepting that the latter is to furnish them free transportation over the line of its road, and they are to have the hearty cooperation of the heads of the departments with whom they will confer so as to bring about such results as will reduce the cost of lubrication to the lowest point consistent with good service.

In consideration of the above-mentioned experts being furnished free of charge to the said Railway Company, the latter is also to furnish an annual pass over its lines for the president of the Galena Oil Company.

The Railway Company is to render the Oil Company monthly reports, upon blanks furnished by the latter free of charge, showing the mileage, the quantities of lubricating oils consumed in the different classes of service, and the cost per thousand miles run in each class of service. Also, an inventory of all oils remaining on hand at the end of each year during the term hereof.

It is understood and agreed that the Railway Company will order the oils so as to have at all times a sufficient supply of each kind on hand; that one oil is not to be substituted for another; that the Oil Company will ship the oils promptly upon receipt of orders from the authorized agent of the railway; and that the Oil Company is not to be charged with oils purchased elsewhere unless it shall be shown

to have been the fault of the latter that the supply was not maintained.

When new equipment is built, or purchased from locomotive or car builders, the Railway Company is to specify the use of Galena Oils, as herein mentioned, for the initial lubrication of said equipment.

The GALENA OIL COMPANY,
By BARTON H. GRUNDY, *Agent.*

Accepted by the Norfolk & Western Railway Company.
By E. T. BURNETT, *Purchasing Agent.*

SEPTEMBER 7, 1900.

It is understood that this contract may be canceled by either party by giving sixty days' notice.

GALENA OIL COMPANY,
By BARTON H. GRUNDY, *Agent.*

PETITIONER'S EXHIBIT 514.

Contract file No. 201.

FRANKLIN, PA., *June 19, 1903.*

The NORFOLK & WESTERN RAILWAY COMPANY,
Roanoke, Virginia.

GENTLEMEN: The Galena-Signal Oil Company hereby submits the following proposition to the Norfolk & Western Railway Company, which, if accepted, shall constitute an article of agreement between the Oil Company and the Railroad Company.

1. The Oil Company will furnish the Railway Company, and in the acceptance hereof the Railway Company agrees to purchase from the Oil Company, for its entire present mileage, and any additional mileage that it may construct, lease, or in any manner operate or control (excepting such lines that may be acquired having existing contract with the Oil Company, which may come under this contract under conditions prescribed hereafter) a full supply of lubricating oils, for locomotives, passenger and freight cars for term of one (1) year commencing September 1st, 1903, under the following terms and conditions, viz:

Perfection valve oil, for valves and cylinders	48¢ per gallon.
Galena engine oil, for locomotive machinery	28¢ " "
Galena car oil, for passenger and freight cars	18¢ " "

2. These prices are for the oils named, delivered in bulk, tank cars, f. o. b. Columbus, Ohio. Should the Railway Company order any of the oils delivered in barrels, carload lots, prices for same to be two cents per gallon more, same delivery.

3. If it should be necessary at any time to use a grease or cooling compound, the Oil Company will furnish Galena Cooling Compound at three cents per pound, in barrels, same delivery.

4. The Galena Oils are to be made in accordance with what is known as the Galena Process of Oxide of Lead, Whale Oil and Petroleum; the valve oil shall be Sibley's perfection valve oil, and all are to be of as good quality as furnished other roads under like conditions.

5. It is understood and agreed upon the part of the Oil Company that should they, during the period covered by this contract, reduce their prices for the same quality of oils to any railway, the Norfolk & Western Railway Company is to receive the benefit of a like reduction. Also, should the price of Franklin Crude oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the price of Galena engine and car oils will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

6. In the exclusive use of these oils for the respective purposes for which they are intended, the Oil Company hereby guarantees that the cost of lubrication per thousand miles run shall not exceed in locomotive service $1.60, in passenger car service $0.10, and in freight car service $0.8 [$0.08]; and it is understood and agreed that should the cost in all classes of service above mentioned combined fall below the guaranteed cost on the mileage basis, the Oil Company is not to receive on that account any more for the oils than the prices per gallon herein named.

~~7. Should the Railway Company, during the term hereof, increase its equipment by adding larger capacity locomotives or cars, or otherwise alter conditions causing an increase in the cost of lubrication per thousand miles run, these guarantees are to be increased proportionately, or proper allowance shall be made to the Oil Company when settlements are made under this contract.~~ [The words "Void clause" are written across this paragraph in original.]

8. In the event that the Railway Company, during the term hereof, should acquire control of other lines having similar guaranteed contract with the Oil Company, the Railway Company has the option to continue such contracts at the guarantee already established, or, if more convenient, may bring such lines under this contract by combining the guarantees and operating under an average guaranty.

9. It is understood and agreed that other expenses, and oils and greases used otherwise than in the lubrication of locomotives and cars, are not to be charged to lubrication, nor included in computing the cost per thousand miles run under this contract. And also that no oils or greases are to be included except those furnished by the Galena-Signal Oil Company.

10. The Oil Company hereby agrees to allow $1.00 each f. o. b. Franklin, Pa., for all empty barrels in which they shall have shipped oils to the Railway Company. The barrels to be returned in good order, carload lots, and lubrication is to receive credit under this contract for all lubricating oil barrels at this rate.

11. The Railway Company is to pay the Oil Company for all oils furnished in accordance with this proposition as per invoices rendered, with reasonable allowance for leakage, accident, etc., when these shall be shown to have occurred before the consignments reached the line of its road, provided, however, that the Railway Company may withhold payment of invoices covering shipments sufficient to secure them against any excess cost per thousand miles run, as may be shown by monthly reports hereinafter provided for, until final settlement at the end of each year, at which time, if the cost of the oils used in the lubrication of locomotives and cars combined does not exceed the guaranteed cost, then the Oil Company is to be paid for all oils furnished at the prices per gallon herein named. Should, however, the cost exceed the guaranteed cost under the conditions named, then the Railway Company is to render the Oil Company a bill covering the amount of said excess cost, the same to be verified by the auditing department of the Oil Company, and if correct, the amount to be applied in payment of unpaid invoices against the Railway Company. Settlement to be made yearly, and shall be based upon locomotive, passenger, and freight car services combined.

12. It is further understood and agreed that the Oil Company will furnish as many oil inspectors, or experts, as they may deem advisable to look after the economical use of these oils. The experts to be furnished free of charge to the Railway Company, excepting that the latter is to furnish them free transportation over the lines of its road, and they are to have the hearty cooperation of the heads of the departments with whom they will confer so as to bring about such results as will reduce the cost of lubrication to the lowest point consistent with good service.

13. In consideration of the above-mentioned experts being furnished free of charge to the Railway Company, the latter is to furnish an annual pass over its lines for the president of the Galena-Signal Oil Company.

14. The Railway Company is to render the Oil Company monthly reports, upon blanks furnished by the latter free of charge, showing the mileage, the quantities of lubricating oils consumed in the different classes of service, and the cost per thousand miles run in each class of service. Also, an inventory of all oils remaining on hand at the commencement of this contract, and at the end of each year during the term hereof.

15. It is understood and agreed that the Railway Company will order the oils so as to have at all times a sufficient supply of each kind on hand; that one oil is not to be substituted for another; that the Oil Company will ship the oils promptly upon receipt of orders from the authorized agent of the Railway Company; and that the Oil Company is not to be charged with oils purchased elsewhere unless it shall be shown to have been the fault of the latter that the supply was not maintained.

16. When new equipment is built, or purchased from locomotive or car builders, the Railway Company is to specify the use of Galena oils as herein mentioned for the initial lubrication of said equipment.

17 Upon the acceptance of this proposition we agree to furnish and the Railway Company agrees to purchase from us and use exclusively during the term hereof, Sibley's perfection signal oil, at 36 cents per gallon, in barrels, same delivery as the lubricating oils, or at 34¢ per gallon, in tank cars.

THE GALENA-SIGNAL OIL COMPANY,
(Signed) By BARTON H. GRUNDY.

Accepted by the Norfolk & Western Railway Company,
(Signed) By E. T. BURNETT,
Pur. Agent.

JULY 13TH, 1903.

Subject: Lubricating Oils to December 31st, 1904.

NORFOLK AND WESTERN RAILWAY CO.,
Roanoke, Va., September 21, 1904.

GALENA-SIGNAL OIL COMPANY,
BARTON H. GRUNDY,
Southern Representative, Richmond, Va.

DEAR SIR: I beg hereby to confirm arrangements made this date, as per directions of our president, Mr. L. E. Johnson, whereby our contract dated June 19, 1903, for lubricating and signal oils for one year from September 1, 1903, is extended by mutual consent to December 31, 1904.

Yours truly,

(Signed) E. T. BURNETT,
Purchasing Agent.

PETITIONER'S EXHIBIT 515.

Form R. D. 21.—500. 9-8-05.

[Duplicate.]

Contract between the Galena-Signal Oil Company of Franklin, Pa., party of the first part, and the Norfolk & Western Railway Company, party of the second part, witnesseth:

FIRST PARTY.

SECTION 1. The first party agrees to sell and deliver to the second party, on orders from its authorized agent, all of the following named lubricants and signal oil which the second party may require for its own use upon its present mileage, or any additional mileage that it may construct, lease, or in any manner operate or control (see section 15) during the term of this contract, upon terms as follows:

Prices and delivery.

	In cents per gallon.	
	In tank cars.	In wooden barrels.
Perfection valve oil for valves and cylinders	48	50
Galena engine oil for locomotive machinery	28	30
Galena car oil for passenger and freight cars	18	20
Perfection signal oil	34	36

Above prices are for the oils delivered f. o. b. at Columbus, Ohio.

Prices of oils delivered in barrels based on carload lots.

If the second party deems it necessary at any time to use any other materials in rod-cups or driving-boxes or for hot journals, the first party will furnish suitable material for such purposes at its regular prices.

SEC. 2. The Galena oils are to be made in accordance with what is known as the Galena process of oxide of lead, whale oil, and petroleum; the valve and signal oils shall be Sibley's perfection oils, and all are to be of as good quality as furnished other roads under like conditions.

Quality of oil.

SEC. 3. The first party agrees that should any reduction be made in the invoice prices named in section 1 for the same oils to any other railroad, during the period covered by this contract, the second party hereto is to receive the benefit of a like reduction for the remaining period of this contract; also, should the price of Franklin crude oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the invoice prices in section 1 for Galena engine, Galena coach, and Galena car oils will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

Contingent reduction in prices named in section 1.

SEC. 4. The first party guarantees that in the exclusive use of the lubricants furnished by it for the respective purposes named in section 1, the average cost to the second party for lubricating its equipment per one thousand miles run shall not exceed for locomotives $1.60, for passenger cars $0.10, and for freight cars $0.08.

Mileage cost guarantee.

If the cost of lubricants used in lubricating locomotives, passenger or freight cars falls below the guaranteed cost, the reduction in any service or services shall be applied to liquidate in whole or in part

the cost of such other service or services that may be in excess of the guaranteed cost.

Should the combined cost of the three classes of service, during the period covered by this contract, fall below the combined guaranteed cost, the saving thus effected shall accrue to the second party.

Refund of excess over guarantee.

SEC. 5. The first party agrees to refund to the second party the excess upon proper bill being rendered, if, at the expiration of each yearly period, the second party's reports (provided for in section 10), after verification by the first party, show the cost of lubricants consumed in the lubrication of locomotives, passenger, and freight cars combined exceeds the combined guaranteed cost for the three classes of service.

Allowance and deduction for wooden barrels.

SEC. 6. The first party agrees to pay the second party for wooden barrels, in which the first party may have shipped oils to the second party, returned in good order, carload lots, at Franklin, Penna., $1.00 each, with proper deductions for imperfect barrels.

Expert service to be rendered.

SEC. 7. The first party will furnish as many inspectors, or experts, as it may consider necessary to look after the economical use of these lubricants, such experts to be furnished free of charge to the second party excepting as provided in section 11.

SECOND PARTY.

Purchase of lubricants and payment of invoices.

SEC. 8. The second party agrees to purchase its entire supply of lubricants and signal oil, during the term hereof, from the first party, and to pay all invoices rendered by the first party for material delivered to it in accordance with section 1, within sixty days of date, without discount for earlier payment, with reasonable allowance for leakage, when leakage occurs before the consignments reached the line of its road, provided, however, that the second party may withhold payment of invoices covering shipments sufficient to secure it against any excess cost per thousand miles run as may be shown by monthly reports (provided for in section 10) until final settlement.

Payment of demurrage for tank cars.

SEC. 9. The second party agrees, when receiving oil in tank cars from the first party, to unload same promptly on arrival at ~~billing~~[a] destination and return to service, and if delayed for storage beyond the usual time allowed by car service rules, to pay the usual demurrage charges for such detention.

Reports and inventories to be furnished first party.

SEC. 10. The second party agrees to furnish the first party reports monthly, upon blanks furnished by the first party, showing the mileage made by all locomotives, passenger and freight cars, the quantities of each kind of lubricants consumed in the lubrication of each class of service, and the cost of each class per thousand miles run; also, a correct and complete inventory of lubricants on hand at the date of the commencement of this contract, and annually during the term hereof.

Transportation.

SEC. 11. The second party agrees to furnish the first party such free transportation as the latter may require for a reasonable number of its employees necessary to look after the proper performance of this contract; also, that the first

[a] Stricken through in original.

party's experts shall receive the cooperation of the heads of the departments of the second party to the end that the best results may be obtained and the cost of lubrication be reduced as low as consistent with good service.

In consideration of experts being furnished free of charge by the first party, the second party is to furnish the president of the first party free transportation over its lines.

Lubrication of new locomotives and cars.

SEC. 12. The second party agrees when new equipment is built at its own shops, or purchased from locomotive or car builders, it will use, and require to be used by the builders, lubricants same as specified in section 1, for the initial lubrication of said equipment, and will notify the first party when building, or to whom such orders are given, and approximate dates of delivery, so that the first party may see to it that the specifications in this respect are complied with.

MUTUAL OBLIGATIONS.

Basis of computing cost.

SEC. 13. In computing the cost to compare with the guaranteed cost the prices of oils to be charged to lubrication shall be the prices herein named for the oils f. o. b. tank cars, as per section 1, or when delivered in barrels, less the value of barrels at $1.00 each, as per section 6; and only lubricants used in lubricating engines, and journal bearings of tenders, and passenger and freight equipment shall be included. Lubricants used for other purposes and for new equipment built at the shops of the second party, or by outside car or locomotive builders, shall not be included in computing the cost as against the guarantee.

Increase in equipment or change in accounting or conditions. [The word "Void" written across this paragraph in original.]

~~SEC. 14. Should the second party, during the term hereof, change its equipment by adding larger or smaller capacity locomotives or cars, or otherwise alter conditions or change methods of accounting for mileage or lubricants consumed, thereby causing an increase or decrease in the cost of lubrication per thousand miles run, the guarantees as specified in section 4 are to be increased or decreased proportionately, or proper allowance shall be made when settlement is made under this contract.~~

Consolidations with other lines having guaranteed contract.

SEC. 15. Should the second party, during the term hereof, acquire control of other lines having similar guaranteed contract with the first party, such contract or contracts are to be continued until their expiration, or, if more convenient, such lines may come in under this contract by combining the guarantees, and operations be continued under an average guaranty.

Term.

SEC. 16. This contract, signed in duplicate, shall remain in full force and effect for 12 months from the 1st day of January, 1905.

In witness whereof, we have set our hands and seals this 9th day of January, 1905.

GALENA-SIGNAL OIL COMPANY,
By BARTON H. GRUNDY.

The NORFOLK & WESTERN RAILROAD COMPANY,
By E. T. BURNETT,
Pur. Agt.

PETITIONER'S EXHIBIT 516.

Form R. D. 21.—500. 9-8-05.

[Duplicate.]

Contract between the Galena-Signal Oil Company of Franklin, Pa., party of the first part, and the Norfolk & Western Railway Company, party of the second part, witnesseth:

FIRST PARTY.

SECTION 1. The first party agrees to sell and deliver to the second party, on orders from its authorized agent, all of the following-named lubricants and signal oil which the second party may require for its own use upon its present mileage, or any additional mileage that it may construct, lease, or in any manner operate or control (see section 15) during the term of this contract, upon terms as follows:

Prices and delivery.

	In cents per gallon.	
	In tank cars.	In wooden barrels.
Perfection valve oil, for valves and cylinders	48	[illegible]
Galena engine oil, for locomotive machinery	28	[illegible]
Galena car oil, for passenger and freight cars	18	[illegible]
Perfection signal oil	34	[illegible]

Above prices are for the oils delivered f. o. b. at Columbus, Ohio.

Prices of oils delivered in barrels based on carload lots.

If the second party deems it necessary at any time to use any other material in rod-cups or driving-boxes or for hot journals, the first party will furnish suitable material for such purposes at its regular prices.

SEC. 2. The Galena oils are to be made in accord[illegible]with what is known as the Galena process of oxide o[illegible]le oil, and petroleum; the valve and signal oils sha[illegible]e Sibley's perfection oils, and all are to be of as good quality as furnished other roads under like conditions.

Quality of oil.

SEC. 3. The first party agrees that should any reduction be made in the invoice prices named in section 1 for the same oils to any other railroad, during the period covered by this contract, the second party hereto is to receive the benefit of a like reduction for the remaining period of this contract; also, should the price of Franklin crude oil decline twenty-five cents per barrel of 42 gallons below $3.90 per barrel, the invoice prices in section 1 for Galena engine, Galena coach, and Galena car oils will be reduced one-half cent per gallon for every such decline in the price per barrel of said crude oil.

Contingent reduction in prices named in section 1.

SEC. 4. The first party guarantees that in the exclusive use of the lubricants furnished by it for the respective purposes named in section 1, the average cost to the second party for lubricating its equipment per one thousand miles run shall not exceed for locomotives $1.80, for passenger cars $0.05, and for freight cars $0.07.

Mileage cost guarantee.

If the cost of lubricants used in lubricating locomotives, passenger or freight cars falls below the guaranteed cost, the reduction in any service or services shall be applied to liquidate in whole or in part

the cost of such other service or services that may be in excess of the guaranteed cost.

Should the combined cost of the three classes of service, during the period covered by this contract, fall below the combined guaranteed cost, the saving thus effected shall accrue to the second party.

Refund of excess over guarantee.

SEC. 5. The first party agrees to refund to the second party the excess, upon proper bill being rendered, if at the expiration of each yearly period the second party's reports (provided for in section 10), after verification by the first party, show the cost of lubricants consumed in the lubrication of locomotives, passenger and freight cars combined exceeds the combined guaranteed cost for the three classes of service.

Allowance and deduction for wooden barrels.

SEC. 6. The first party agrees to pay the second party for wooden barrels, in which the first party may have shipped oils to the second party, returned in good order, carload lots, at Franklin, Penna., $1.00 each, with proper deductions for imperfect barrels.

Expert service to be rendered.

SEC. 7. The first party will furnish as many inspectors, or experts, as it may consider necessary to look after the economical use of these lubricants, such experts to be furnished free of charge to the second party, excepting as provided in section 11.

SECOND PARTY.

Purchase of lubricants and payment of invoices.

SEC. 8. The second party agrees to purchase its entire supply of lubricants and signal oil, during the term hereof, from the first party, and to pay all invoices rendered by the first party for material delivered to it in accordance with section 1, within sixty days of date, without discount for earlier payment, with reasonable allowance for leakage, when leakage occurs before the consignments reached the line of its road, provided, however, that the second party may withhold payment of invoices covering shipments sufficient to secure it against any excess cost per thousand miles run, as may be shown by monthly reports provided for in section 10), until final settlement.

Payment of demurrage for tank cars.

SEC. 9. The second party agrees, when receiving oil in tank cars from the first party, to unload same promptly on arrival at ~~billing~~ [a] destination and return to service, and if delayed for storage beyond the usual time allowed by car service rules, to pay the usual demurrage charges for such detention.

Reports and inventories to be furnished first party.

SEC. 10. The second party agrees to furnish the first party reports monthly, upon blanks furnished by the first party, showing the mileage made by all locomotives, passenger and freight cars, the quantities of each kind of lubricants consumed in the lubrication of each class of service, and the cost of each class per thousand miles run; also, a correct and complete inventory of lubricants on hand at the date of the commencement of this contract, and annually during the term hereof.

Transportation.

SEC. 11. The second party agrees to furnish the first party such free transportation as the latter may require for a reasonable number of its employees necessary to look after the proper performance of this contract; also, that the first party's experts shall receive the cooperation of the heads of the departments

[a] Stricken through in original.

of the second party to the end that the best results may be obtained and the cost of lubrication be reduced as low as consistent with good service.

In consideration of experts being furnished free of charge by the first party, the second party is to furnish the president of the first party free transportation over its lines.

Lubrication of new locomotives and cars.

SEC. 12. The second party agrees when new equipment is built at its own shops, or purchased from locomotive or car builders, it will use, and require to be used by the builders, lubricants same as specified in section 1, for the initial lubrication of said equipment, and will notify the first party when building, or to whom such orders are given, and approximate dates of delivery, so that the first party may see to it that the specifications in this respect are complied with.

MUTUAL OBLIGATIONS.

Basis of computing cost.

SEC. 13. In computing the cost to compare with the guaranteed cost the prices of oils to be charged to lubrication shall be the prices herein named for the oils f. o. b. tank cars, as per section 1, or when delivered in barrels, less the value of barrels at $1.00 each, as per section 6; and only lubricants used in lubricating engines, and journal bearings of tenders, and passenger and freight equipment shall be included. Lubricants used for other purposes and for new equipment built at the shops of the second party, or by outside car or locomotive builders, shall not be included in computing the cost as against the guarantee.

Increase in equipment or change in accounting or conditions. [The word "Void" is written across this paragraph in original.]

SEC. 14. ~~Should the second party, during the term hereof, change its equipment by adding larger or smaller capacity locomotives or cars, or otherwise alter conditions or change methods of accounting for mileage or lubricants consumed, thereby causing an increase or decrease in the cost of lubrication per thousand miles run, the guarantees as specified in Section 4 are to be increased or decreased proportionately, or proper allowance shall be made when settlement is made under this contract.~~

Consolidation with other lines having guaranteed contract.

SEC. 15. Should the second party, during the term hereof, acquire control of other lines having similar guaranteed contract with the first party, such contract or contracts are to be continued until their expiration, or, if more convenient, such lines may come in under this contract by combining the guarantees, and operations be continued under an average guaranty.

Term.

SEC. 16. This contract, signed in duplicate, shall remain in full force and effect for 3 years from the 1st day of January, 1906.

In witness whereof we have set our hands and seals this 3rd day of January, 1906.

GALENA-SIGNAL OIL COMPANY,
By BARTON H. GRUNDY,
Atty.

THE NORFOLK & WESTERN RAILROAD COMPANY,
By E. T. BURNETT,
Pur. Agt.

PETITIONER'S EXHIBIT 517.

(No. 1.)

Detail of $4,046,283.98 item appearing on balance sheet December 31st, 1906.

Due for lubricants purchased by Standard Oil Co. concerns:		
Waters Pierce Oil Co	$104,839.56	
Swan & Finch Co	29,441.02	
Union Tank Line	15.68	
Atlantic Refining Co., Philadelphia	107.41	
Standard Oil Co., New York	65.85	
Atlantic Refining Co., Pittsburgh office	2,065.28	
Standard Oil Co., N. J., Newark station	180.25	
Solar Refining Co	101.60	
Standard Oil Co. of Indiana	9,612.32	
Standard Oil Co., California	33,507.58	
Standard Oil Co., Nebraska	38.46	
Continental Oil Co	3,714.49	
		$183,689.50
Steam railway accounts in the United States	2,216,005.89	
Street do do " " do	206,360.28	
Other domestic & individual accounts	310,848.66	
Foreign purchasers	1,129,379.65	
		3,862,594.48
Total		4,046,283.98

PETITIONER'S EXHIBIT 518.

GALENA-SIGNAL OIL CO.

(3) *Complete statement covering the quantity and settlement of each lubricant sold to the Waters-Pierce Oil Company, the invoice cost, the commission paid, and any other allowances made to the Waters-Pierce Oil Company for the year 1905.*

Kind of oil.	Gallons.	Price.	Delivery.	
		Cents.		
Car oil (bulk)	1,570,043	18½	E. St. Louis	$290,457.97
Do. "	121,485	18	Toledo	21,867.30
Do. (bris.)	68,814	20	....do	13,762.80
Do. "	527½	22	Austin	116.05
Engine oil (bulk)	13,796	28½	E. St. Louis	3,931.86
Do. (bris.)	29,091½	30	Toledo	8,727.45
Valve oil (bulk)	285,910	48½	E. St. Louis	138,666.35
Do. (bris.)	53,978½	50½	....do	27,259.14
Do. "	150	52	Austin	78.00
Do. "	37,275½	50	Toledo	18,637.75
Signal oil (bulk)	247,151	38	E. St. Louis	93,917.38
Do. (bris.)	34,468	40	....do	13,787.20
Do. (bris.)	259	42	Austin	108.78
Do. (bris.)	1,832	36	Toledo	659.52
Driving jr. comp	35,734 lbs.	9½	E. St. Louis	3,394.73
Rod cup grease	26,999 "	7½	....do	2,024.93

Total sales oils and grease yr. 1905, $637,397.21.

Settlement for the above made in the following manner:

Cash received				$504,997.74
Commission on purchases:				
Car oil	1,571,714.5	gals. at	3 ¢	47,151.43
Engine oil	13,796	" "	5 ¢	689.80
Valve oil	340,038.5	" "	10 ¢	34,003.85
Signal oil	281,877.5	" "	5 ¢	14,093.91
Rod cup grease	26,999	lbs. "	1.5 ¢	404.98
Driving jr. comp	23,398	" "	2.25 ¢	526.46
Allowances on deliveries to railroads direct:				
Car oil	239,811.1	gals. "	3 ¢	7,194.32
Engine oil	24,533	" "	5 ¢	1,226.65
Do.	1,064.1	" "	4 ¢	42.56
Coach oil	2,176.4	" "	5 ¢	108.82
Valve oil	52,222.1	" "	10 ¢	5,222.21
Signal oil	49,178.2	" "	5 ¢	2,458.90
Allowance on signal oil under contract	289,877.2	" "	4 ¢	11,595.08
Empty oil barrels returned to us, 2,420				2,443.10
Inspection on signal oil in Indiana				4.20
Oils delivered to our customers for our account:				
Signal oil	104	gals. "	40 ¢	41.60
Engine oil	3,902	" "	32 ¢	1,248.64
Do.	1,088.5	" "	32.5 ¢	353.76
Car oil (ret. to us)	1,168	" "	18 ¢	210.24
Do. (lost in wreck)	6,034	" "	18.5 ¢	1,116.29
To adjust price of coach to pass. car oil	3,777.5	" "	4 ¢	151.10
Bridge toll in East St. Louis (transfer chgs.)				2,111.57
				637,397.21

PETITIONER'S EXHIBIT 519.

(Incorporated in record, page 3017.)

PETITIONER'S EXHIBIT 520.

I. C. C. No. 1250.

FRISCO
SYSTEM.

CHICAGO & EASTERN ILLINOIS R. R.

in connection with

Baltimore & Ohio Southwestern R. R.
Chicago, Rock Island & Pacific Ry.
Cincinnati, Hamilton & Dayton Ry.
Cincinnati, Indianapolis & Western Ry. (Springfield Division).
Cleveland, Cincinnati, Chicago & St. Louis Ry.
Evansville & Indianapolis R. R.
Evansville & Terre Haute R. R.
Fort Wayne, Cincinnati & Louisville R. R.
Hocking Valley Ry.
Kansas City, Memphis & Birmingham R. R.
Lake Erie & Western R. R.
Lake Shore & Michigan Southern Ry.
Louisville, Henderson & St. Louis R. R.
Louisville & Nashville R. R.
Mobile & Ohio R. R.
Norfolk & Western R. R.
Ohio Central Lines.
Peoria & Eastern Ry.
Pittsburg, Fort Wayne & Chicago Ry.
St. Louis, Memphis & Southeastern R. R.
St. Louis & Gulf Ry.
St. Louis & San Francisco R. R.
Southern Ry. (St. Louis-Louisville Lines).
Southern Indiana Ry.
Toledo, St. Louis & Western R. R.
Vandalia Line.

G. F. D. No. 17679.

JOINT FREIGHT TARIFF

applying between

CHICAGO SUBURBAN POINTS

(Named on page 2)

and

stations on

CHICAGO & EASTERN ILLINOIS R. R.

and connections.

Issued July 1, 1903.

Effective July 6, 1903.

WM. CAMPBELL,
General Freight Agent C. & E. I. R. R., Chicago, Ill.

S. J. COOKE,
Assistant General Freight Agent C. & E. I. R. R., Chicago, Ill.

PETITIONER'S EXHIBIT 557—Continued.

Commodities. (Carload minimum weight 30,000 lbs., unless otherwise specified.)	From—	To—	Rate in cents per 100 lbs., except as otherwise noted.
G.			
Grain and grain products—Continued.			
Flour, C. L., minimum 30,000 lbs.	Jacksonville	Peoria	5
	Carrollton	East St. Louis	6
Flour, 1,000 lb. lots or over.	Carrollton	Virden	8½
Malt, C. L.	Chicago	Bloomington	5
Wheat, C. L., minimum weight 40,000 lbs.	Chicago	Bloomington	‡5
	Joliet	Lincoln	6
Gravel, C. L. (full capacity) per ton.	Joliet	Drummond Elwood Wilmington	50
H.			
Hay, C. L., minimum weight 20,000 lbs.	Braidwood	Pekin	6
	Coal City	Peoria	
	Braidwood and Braceville.	Chicago	5
	Braidwood	Alton	8
	Chicago		7
	Coal City	Chicago	5
Horseshoes, C. L.	Joliet	Peoria	8
I.			
Ice, C. L., loaded to full capacity	Between all stations in Illinois.	60 miles and under	3
		75 miles and over 60	3½
		90 miles and over 75	4
		100 miles and over 90	4½
		130 miles and over 100	5
		145 miles and over 130	5½
		170 miles and over 145	6
		185 miles and over 170	6½
		210 miles and over 185	7
		246 miles and over 210	7½
		Over 245 miles	8
J.			
Junk, C. L., cars to be loaded to full capacity.	Braceville Blackstone Coal City Odell	Chicago	5
L.			
Lime and ground stone, C. L.	Alton	Lincoln	6
	Low Point	*Summit	7
	Metamora	Chicago	7
	Lacon	*Summit	7
	Atlanta Lawndale Lincoln Hopedale	*Summit	8
Logs, walnut, C. L., minimum weight 30,000 lbs.	Shipman	*Summit	9
	†Curtis		8
	Greenview		8
	Towanda	*Summit	6
	Lexington		
	Woodson Murrayville Manchester	Chicago	8
	Ocoya	Chicago	6
M.			
Macaroni, L. C. L.	Braidwood	Chicago	18
Matresses, C. L., minimum weight 10,000 lbs.	Lincoln	Chicago	25

* Includes switching to East Chicago, $3.00 per car.
† No agent; freight must be prepaid.
‡ Ink pencil in original.

POOR COPY

PETITIONER'S EXHIBIT 557—Continued.

Commodities. (Carload minimum weight 30,000 lbs., unless otherwise specified.)	From—	To—	Rates in cents per 100 lbs., except as otherwise noted.
O.			
Oil, petroleum, C. L. (see note).	Belt Junction (rates include switching from Whiting).	Pontiac	7
		Chenoa	
		Lexington	
		Bloomington	10
		McLean	7
		Atlanta	11
		Springfield	9
		Auburn	
		Alton	12
		East St. Louis	9
		Varna	10
		Minier	7
		Hopedale	
		Delavan	
		Mason City	9
		Greenview	
		Jacksonville	
		Whitehall	
		Carrollton	12
		Jerseyville	
		Coal City	35
Oil, petroleum, L. C. L., in barrels, per bbl.	Joliet		
Oil, petroleum, L. C. L., per bbl.	Bloomington	Chenoa	50
		Lincoln	
Oil, petroleum, C. L. (see note).	Bloomington	Atlanta	
Oil, petroleum, C. L. (see note).	Chicago	Minier	6½
		Washington	6½
P.			
Packing house products, C. L.	Bloomington	Chicago	*8
Paper, carpet, plain, C. L.	Joliet	East St. Louis	8
Paper, wall	Chicago	East St. Louis	10
Pickles, C. L.	Carlinville	Bloomington C. L. / L. C. L.	14 / 25
Pickles, green, or cucumbers, for pickling in barrels, casks, or in bulk, C. L.	Carlinville	East St. Louis	7½
	†Macoupin	Bloomington	7½
Pig lead and spelter, C. L., minimum weight 30,000 lbs.	Wenona	Chicago	5
Pipe, sewer, C. L., minimum weight 30,000 lbs.	Streator	Pontiac	4
		Dwight	‡4
		Braidwood	4
		Bloomington	4½
	White Hall	East St. Louis	4½
		Chicago	7
		Joliet	7
		Normal	6
Plaster, rock or wall, C. L., per net ton.	Chicago	Springfield	$1.25
Plaster, rock or wall, C. L., minimum weight 30,000 lbs. (coming from South Chicago).	Chicago (Belt Line Junc.).	All stations in Illinois except Drake to Quincy Jct., incl.	6
Poultry, dressed, and eggs, C. L., minimum weight 20,000 lbs. (loaded in C. & A. cars only).	Carlinville	Chicago	20
Poultry, dressed, and eggs, mixed, C. L., minimum weight 20,000 lbs.	Lincoln	Chicago	20
Poultry, dressed, C. L., minimum weight 10,000 lbs.	Lincoln	Chicago	30
Poultry, live, in lots 1,000 lbs. or over.	Lincoln		
Poultry, live, in lots 4,000 lbs. or over.	Virden	Chicago	40
Poultry, live, in lots of 700 lbs. or over.	Carrollton	Whitehall	$15.04
Poultry, live, on coops, any quantity.	Carlinville	Lincoln	30
Props, mining, C. L., cars to be loaded to full capacity (except as otherwise provided.)	All C. & A. stations in Illinois.	All C. & A. stations in Illinois.	(§)

*Includes $2.00 switching at Bloomington.
†No agent; freight must be prepaid.
‡Includes $2.00 switching at Streator.
§Soft coal rates as shown in Illinois distance tariff.

PETITIONER'S EXHIBIT 557—PAGE 6.

Commodities. (Carload minimum weight 30,000 lbs., unless otherwise specified.)	From—	To—	Rate in cents per 100 lbs., except as otherwise noted.
S			
Sand, C. L., loaded to full capacity.	Joliet	Dwight	50 cents per ton.
	Streator	Dwight	40 cents per ton.
		Wenona	50 cents per ton.
		Pontiac	50 cents per ton.
	Petersburg	Bloomington	65 cents per ton.
		Tallula	50 cents per ton.
Sand, see Brick also.			
Seats, cane, C. L., minimum weight 20,000 lbs.	Pontiac	Joliet	10
Seats, frame, C. L., minimum weight 20,000 lbs	Joliet	Pontiac	10
Slag and cinders, C. L., cars to be loaded to full capacity.	Joliet	Bloomington	50 cents per ton.
Soap, common, in lots of 20 to 50 boxes.	Bloomington	Springfield	10
Spelter, C. L.	Wenona	Joliet	5½
Stave bolts, C. L., minimum 10 cords per car.	Harness	Peoria	$1.35 per cord.
Stone, see Brick also.			
Stone, crushed, C. L., minimum weight full capacity of car, per net ton.	Alton	Streator	82½
Stone, C. L. (cars to be loaded to full capacity), per ton.	Alton	*Wann	25
		Nilwood	30
		Girard	
		Virden	
		Auburn	
		Chatham	70
		Whitehall	
Stone, C. L., per ton	Alton	Shipman	50
		Brighton	
Stone, fluxing, C. L., per ton	Drummond	Joliet	‡40
		Chicago	9
Stoneware, O. R., C. L.	Whitehall	Joliet	
		East St. Louis	7
		Peoria	6½
		Bloomington	
		Shirley	
		*Funk's Grove	
		McLean	
		Atlanta	
		Lawndale	
		*Peoria Crossing	6
		Lincoln	
		*Griggs	
		Broadwell	
		Elkhart	
		Williamsville	
		Williamsville Mine	
		Sherman	
		Springfield	
Sewer pipe, O. R., C. L.	Whitehall	*Springfield Jct.	
		*Woodside	
		Chatham	
		Auburn	
		Thayer	
		Virden (A 132)	
		Girard	
		Nilwood	5
		*Anderson	
		Carlinville	
		*Macoupin	
		Plainview	
		Shipman	
		Miles	
		Brighton	
		Godfrey	
Stoves, C. L.	Bloomington	Chicago	12
Strawboard	Wilmington	Chicago	4
T.			
Tar, coal, C. L., in tank cars, minimum weight 80,000 lbs.	Bloomington	Chicago	5
Tar, roofing, C. L., in tank cars, minimum weight 40,000 lbs.	Lincoln	Peoria	4

* No agent; freight must be prepaid.
‡ In pencil in original.

PETITIONER'S EXHIBIT 557—PAGE 7.

Commodities. (Carload minimum weight 30,000 lbs. unless otherwise specified.)	From—	To—	Rate in cents per 100 l(b)s, except as otherwise noted.
T.			
	Chenoa	Streator	4
		Cazenovia	
		Metamora	5
	Normal	Cazenovia	5½
Tile, drain, C. L., minimum weight 30,000 lbs.	Whitehall	Hopedale	4
		*Wayne	
		Delavan	
		San Jose	
		Natrona	
		Mason City	
		Greenview	
		*Curtis	
		Petersburg	
		Tallula	
		Ashland	3
		Lincoln	6
Twine, binder, C. L., minimum weight 20,000 lbs.	Peoria	Jerseyville	8
V.			
Vinegar, C. L.	Bloomington	Springfield	9
W.			
Wire and wire rope, C. L., minimum weight 30,000 L. C. L. (Minimum charge 25c.)	Chicago	Coal City	†5
	Chicago	Coal City	†8
Wood, cord, C. L. (cars to be loaded to full capacity), per ton.	Pegrim	Whitehall	40
Wood, fuel, C. L., 30 feet or less in length, per car.	Plainview	Alton	$8.00
	*Macoupin		9.00
Z.			
Zinc skimmings, C. L.	Chicago	Wenona	5
Zinc and spelter, C. L.	Wenona	Chicago	6

*No agent; freight must be prepaid.
†Applies between.
NOTE.—Rates shown will apply on commodities named, and also products as described in W T. L. Rules Circular No. 5, C. & A., G. F. D. 10065, I. C. C. No. 1191.
Railroad map on back of last page of original tariff.

PETITIONER'S EXHIBIT 558.

I. C. C. No. 3.

Cancels I. C. C. No. 2.

Tariff No. 24.

Cancels Tariffs Nos. 22 and 23 and all Supplements.

CHICAGO & ST. LOUIS TRAFFIC ASSOCIATION.

ATCHISON, TOPEKA & SANTA FE RAILWAY CO.,
BALTIMORE & OHIO SOUTH-WESTERN RAILWAY,
CHICAGO & ALTON RAILROAD,
CHICAGO, BURLINGTON & QUINCY RAILROAD,
CHICAGO & EASTERN ILLINOIS RAILROAD,
CHICAGO GREAT WESTERN RAILWAY,
CHICAGO JUNCTION RAILWAY,
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY,
CHICAGO & NORTH-WESTERN RAILWAY,
CHICAGO, PEORIA & ST. LOUIS RAILROAD,
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY
(LINES EAST OF THE MISSOURI RIVER),
CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS R'Y,
ELGIN, JOLIET & EASTERN RAILWAY,
ILLINOIS CENTRAL RAILROAD,
INDIANA, ILLINOIS & IOWA RAILROAD,
INDIANA, DECATUR & WESTERN RAILROAD,
JACKSONVILLE & ST. LOUIS RAILWAY,
LAKE ERIE & WESTERN RAILROAD,
PEORIA, DECATUR & WESTERN RAILWAY,
QUINCY, CARROLLTON & ST. LOUIS RAILWAY,
ST. LOUIS, CHICAGO & ST. PAUL RAILWAY,
ST. LOUIS, PEORIA & NORTHERN RAILWAY,
TOLEDO, ST. LOUIS & KANSAS CITY RAILROAD,
VANDALIA LINE,
WABASH RAILROAD COMPANY,
WISCONSIN CENTRAL RAILROAD.

JOINT FREIGHT TARIFF

between

CHICAGO, MILWAUKEE, AND WATERTOWN,

And Points taking same Rates shown in Groups A, B, and C,

and

EAST ST. LOUIS, ILL.,

And points taking same Rates shown in Group 1, except as noted herein.

Governed by Illinois Classification, except as noted herein.

Effective May 15, 1899.

HORACE TUCKER,
Chairman.

For index to railroads, see page 39.

The Henry O. Shepard Co., Printers and Binders, 212-214 Monroe St., Chicago.

Written across face in ink: *Amdt. by I. C. C. 4721 C. B. & Q.*
" " " " 4284 "
Also: *+11/20/99.*

(Stamp.)

Auditor's office
May 6 21009 1899
15298
41287
Interstate
Commerce Commission.

(Stamp.)

Amended by I. C. C. No. 7282 C. B. & Q.
Effective 6-15, 1906.
7290 C. B. & Q
7288-7291 C. B. & Q. 7283 " "
7289 C. B. & Q, 7284 " "
7285 " "

(Stamp.)

Amended by I. C. C. No. A-4829.
Ill. Centl. R. R.
Effective ——, 190-.

(Stamp.)

Cancelled by I. C. C. No. 5.
Effective 9/10, 1906.

PETITIONER'S EXHIBIT 558—Continued.

SUBJECT TO EXCEPTIONS AND WAY-BILLING INSTRUCTIONS SHOWN UNDER LISTS OF INDIVIDUAL LINES, PAGES 9 TO 36.

BETWEEN—	AND—	CLASS RATES, in cents, per 100 pounds.									
		1.	2.	3.	4.	5.	A or 6.	B or 7.	C or 8.	D or 9.	E or 10.
Chicago and common points in Group A, shown on pages 9 to 36	East St. Louis and common points in Group 1 shown on pages 10 to 35.	47	38	29	23	18	15	14	12	10[9]	9
Milwaukee and common points in Group B, shown on pages 16, 19, 26, and 36.	....do	53	43	33	26	20	17	16	14	12[9]	11
Watertown, Wis., and common points in Group C, shown on pages 17 and 20.	....do	53	43	33	26	20	17	16	14	12[9]	11

MINIMUM CHARGE ON SMALL SHIPMENTS.

Single shipments of one or more classes, from one consignor to one consignee, will be charged for at tariff rates, subject to a minimum charge of 25 cents for the entire consignment.

GRAIN AND LIVE STOCK RATES.

BETWEEN—	AND—	Carload rates, in cents, per 100 lbs.						
		‡Wheat.	‡Other grain.	Horses and mules.	Cattle and calves.	Hogs, S. D. cars.	Sheep, S. D. cars.	Calves, D. D. cars.
Chicago and common points in Group A, shown on pages 9 to 36	East St. Louis and common points in Group 1, shown on pages 10 to 35.	13	12	15[4]	14	17[7]	19[7]	14
Milwaukee and common points in Group B, shown on pages 16, 19, 26, and 36.	....do	15	†14	17[9]	16[5]	20[2]	22[2]	16[5]

‡NOTE.—The above rates on "Wheat" and "Other grain," C. L., are applicable on articles specified in Classification as taking "Wheat Tariff" or "Grain Tariff" rates.
†Barley, 10 cents.

MINIMUM WEIGHTS APPLYING ON LIVE STOCK, C. L.

	Cattle and calves, horses and mules.	Hogs, S. D. cars.	Hogs, D. D. cars.	Sheep, S. D. cars.	Sheep, D. D. cars, or in cars provided with shelves or tiers.
Cars 31 feet and under, inside measurement	19,000	15,000	19,000	10,000	19,000
Cars 33 feet 9 inches and over 31 feet, inside measurement	20,500	16,000	20,500	11,000	20,500
Cars over 33 feet 9 inches to and including 36½ feet, inside measurement	22,000	17,000	22,000	12,000	22,000
Cars over 36½ feet to and including 40 feet, inside measurement	24,000	19,000	24,000	14,000	24,000
Cars over 40 feet, inside measurement	26,000	21,000	26,000	16,000	26,000

PETITIONER'S EXHIBIT 558—Continued.

[Italic figures to left marked in pencil on printed original.]

COMMODITY RATES.

Subject to exceptions and waybilling instructions shown under list of individual lines, pages 9 to 36.

Item No.	ARTICLES. In cents per 100 pounds, except as otherwise stated. The minimum weight on carloads 24,000 lbs., unless otherwise specified. The commodity rates given below are local rates only, and are not to be used as proportions of through rates.	Between Chicago and Common Points in Group A and East St. Louis and Points in Group 1.		Between Milwaukee and Common Points in Group B and East St. Louis and Points in Group 1.	
		L. C. L.	C. L.	L. C. L.	C. L.
1	Acid, liquid, carbolic, in iron drums, minimum weight 30,000 lbs	.....	12	.....	.....
2	Empty returned cylinders, minimum weight 30,000 lbs	.....	8	.....	.....
3	Acid, n. o. s., in tank cars, or in carboys in box cars, minimum weight 30,000 lbs. when in box cars; capacity of tank in tank cars	.....	10	.....	.....
4	† Agricultural implements (except hand), straight C. L., minimum weight 22,000 lbs	.....	13	.....	13
5	† Agricultural implements (except hand) and farm wagons, mixed, minimum weight 24,000 lbs	.....	13	.....	13
6	† Agricultural implements (except hand) and articles classified as vehicles (except children's), O. R., mixed C. L., minimum weight 20,000	.....	15	.....	15
7	† Ammonia, anhydrous, liquid, in cylinders	.....	21	.....	23
8	Apples. (See vegetables.)				
9	Apple and peach waste, cores, and skins	18	12	20	14
10	Baking powder, C. L.	.....	15	.....	17
11	Barytes, minimum weight 30,000 lbs	.....	8	.....	10
12	† Beer	.....	15	.....	17
13	Bicycles, O. R., chafing and breaking, minimum weight 10,000 lbs	.....	47	.....	53
14	Bunk cars for lumber handling	.....	15	.....	18
15	† Bone black, minimum weight 30,000 lbs	.....	10	.....	12
16	Borax, minimum weight 30,000 lbs	.....	10	.....	12
17	Brick, fire, and fire clay, minimum weight 40,000 lbs	.....	7	.....	10
18	Brick, pressed and common, minimum weight 40,000 lbs	.....	6	.....	8
19	Blue vitriol	.....	8	.....	.....
20	Canned goods, Illinois Classification, minimum weight 30,000 lbs	.....	12	.....	14
21	Cans, tin, C. L., minimum weight 15,000 lbs	.....	15	.....	17
22	Car wheels and axles, new, minimum weight 40,000 lbs	.....	8	.....	10
23	Cement, asphalt paving, building, minimum weight 40,000 lbs	.....	7	.....	9
24	Cement, asphaltum, shipped in blocks, to be crushed into pieces and melted to make cement sidewalks, floors, etc., minimum weight 40,000 lbs	.....	7	.....	9
25	† Clay, dried and ground, in packages, minimum weight 30,000 lbs	.....	8	.....	10
26	Cotton, in bales, compressed	.....	20	30	25
	Same, uncompressed, 30% higher than rates on cotton, compressed.	23			
27	Cotton linters, cotton waste, and cotton-factory sweepings	23	20	30	25

† On commodities marked thus (†), Milwaukee (Group B) rates will also apply to or from Watertown, Wis., and common points in Group C.

PETITIONER'S EXHIBIT 558—Continued.

COMMODITY RATES—Continued.

Subject to exceptions and waybilling instructions shown under list of individual lines, pages 9 to 36.

Item No.	ARTICLES. In cents per 100 pounds, except as otherwise stated. The minimum weight on carloads 24,000 lbs., unless otherwise specified. The commodity rates given below are local rates only, and are not to be used as proportions of through rates.	Between Chicago and Common Points in Group A and East St. Louis and Points in Group 1.		Between Milwaukee and Common Points in Group B and East St. Louis and Points in Group 1.	
		L. C. L.	C. L.	L. C. L.	C. L.
28	Cotton piece goods, any quantity: Any of the following-named articles, made wholly of cotton, when specific name of articles and name or initial of shipper are plainly marked on outside of packages and stated in shipping receipt or bill of lading; marking or describing packages as containing "Cotton piece goods" will not be sufficient, viz: Awning stripes; calicoes (64 square and under only); canton or cotton flannels; canvas; cheese cloth, plain or dyed (not printed); corset jeans; cottonades; cotton shoddy lining; cotton duck; cotton warp; cotton yarn; crash (cotton); denims; domestic checks; domestic stripes (hickory shirting stripes) and cheviots; domestic ginghams; drills; glazed cambrics; osnaburgs; sheetings, bleached or brown (in rolls or bales, O. R. C., or in boxes); tickings; window hollands; shade cloth, plain, uncut and undecorated, in bales, O. R. C., or in boxes; also bags, sacks, and bagging, other than gunny, burlap, or jute	23	23	27	27
	All dry goods, except the articles above specifically named, will be classed as "Dry goods, n. o. s." The articles named will also be classed as "Dry goods, n. o. s.," unless the above conditions are complied with. Any package containing articles of more than one class will be charged at the tariff rate for the highest-classed articles contained therein.				
29	Cotton seed and linseed meal, minimum weight 30,000 lbs	.....	10	.....	12
30	Cotton-seed oil, in tanks, capacity of car	.....	10	.....	12
31	Cotton-seed oil, in barrels, O. R. L., minimum weight 27,000 lbs	.....	10	.....	12
32	Copper ingots, $100.00 per ton valuation	.....	15	.....	17
33	*50* Curtain poles, in boxes or bundles, released, min. weight 30,000 lbs	.....	15	.....	18
34	*2* Envelopes, minimum weight 20,000 lbs	.....	18	.....	20
35	*56* Feathers, pressed, in bales (iron-bound), weighing not less than 300 lbs. each	47	.....	53	.....
36	*57* Firecrackers and fireworks, tightly boxed and released, minimum weight 20,000 lbs	.....	47	.....	53
37	Flour, minimum weight 30,000 lbs	.....	8	.....	10
38	*58* Flour, 2,000-lb. lots or over, O. R., released	15.6	.....	18	.....
39	*59* † Frames and moldings, looking glass and picture (common), straight or mixed C. L., minimum weight 20,000 lbs	.....	17	.....	19
40	*59* Fruits, dried (also raisins, prunes, and currents), in boxes, barrels, or sacks	.....	12	.....	14
41	*90* Glass, skylight, minimum weight 30,000 lbs	.....	15	.....	17
42	*47* Glucose and glucose syrup, O. R. L., or released, and anhydrous or grape sugar, minimum weight 30,000 lbs	.....	8	.....	10
43	Glucose refuse, minimum weight 40,000 lbs	.....	6	.....	.....
44	*48* Glycerine, crude, in iron drums, C. L.	.....	15	.....	17
444	*49* Grits, refined, minimum weight 30,000 lbs	.....	8	.....	10
45	† Handles, wooden *114*	.....	10	.....	12
46	Hoofs, horns, and bones *52–18*	.....	10	.....	12
47	Ice *53*	.....	8	.....	10

*48	Anvils 54				
*49	54 Axles for vehicles, not nickeled	15	*10	18	*12
*50	† Barbed wire stretchers, in boxes or barrels	18	*13	20	*15
*51	54 † Band or boiler	15	*10	18	*12
*52	† Bar or rod (merchants')	15	*8	18	*10
*53	54 Beams and channels	15	*8	18	*10
*54	Blacksmiths' cones and mandrels		*8		*10
*55	Brakebeams 54	15	*10	18	*12
*56	Brake shoes 55	15	*10	18	*12
*57	Butts 56	15	*8	18	*10
*58	55 † Castings, unfinished, not machinery or parts of machinery, in boxes or casks	15	*10	18	*12
*59	55 Chain, in casks	15	*8	18	*10
*60	55 Clevises, in packages, L. C. L.	15	*10	18	*12
*61	" † Crowbars	15	*10	18	*12
*62	" Drawbars, bumpers, and car couplers	15	*10	18	*12
*63	56 † Fence posts, Fence wire (plain or barbed) 60, expanded metal, stays, and staples, in kegs, and barbed-wire stretchers, in boxes or barrels, shipped with fence wire, in mixed C. L.	15	*10	18	*12
*64	56 † Hay-bale ties	15	*8	18	*10
*65	† Hoop, sheet (common), galvanized or corrugated, released	15	*8	18	*10
*66	† Horse and mule shoes, gross weight	15	*10	18	*12
*67	† Hydrants, fire and yard, cast-iron, O. R., released	15	*8	18	*10
*68	† Ingot iron disks	15	*10	18	*12
*69	† Lag screws, in kegs or barrels		*8		*10
*70	† Nails, horse, in boxes	15	*10	18	*12
*71	† Nails and spikes, in kegs, gross weight, straight C. L., or when mixed with wire	15	*10	18	*12
*72	† Nuts, bolts, rivets, washers, hinges (strap), staples, and hooks, in boxes, kegs, or barrels	15	*8	18	*10
*73	57 † Picks, track chisels, mauls, and sledges, in boxes or barrels	15	*8	18	*10
74	57 Pig, ore or scrap, including old car wheels and axles, minimum 15 gross tons, per gross ton	15	*10	18	*12
*75	57 † Pipe, cast		$1.60		$1.80
*76	57 † Pipe, wrought-iron, pipe fittings, iron valves, or iron water gates		*8		*10
*77	Plow points, shares, wings, and mold boards, in racks or crates	15	*10	18	*12
78	58 Railroad rails, splices, spikes, 59 bolts, links, and pins, minimum weight 15 gross tons, per gross ton	23	*10	26	*12
*79	58 † Roofing, in boxes, bundles, crates, or rolls	15	$1.60	18	$2.00
*80	Sadirons	15	*10	18	*12
*81	58 Sash weights		*15		*17
*82	Service and valve boxes	15	*8	18	*10
*83	58 Shafting, iron or steel, released to the value of bar iron	15	*10	18	*12
84	Shoe lasts and stands, cast-iron, dipped in paint, packed in barrels	15	*8	18	*10
*85	59 † Sinks and traps, iron or steel, O. R., nested	15		18	
*86	59 † Toe calks, boxed	15	*10	18	*12
87	59 † Tuyeres, iron	15	*8	18	*10
*88	† Wagon skeins and boxes, O. R	15	10	18	12
89	† Wire, fence, and wire netting for fencing, minimum weight 20,000 lbs	15	*10	18	*12
*90	Wire, iron, tinned, in barrels	20	12	22	14
91	62 Lead, scrap, minimum weight 40,000 lbs	15	*10	18	*12
92	91 Lead, zinc and spelter, in pigs or slabs, minimum weight 30,000 lbs		7		9
93	63 † Leather, in boxes or rolls		7		9
94	Liquid carbolic acid, in iron drums, minimum weight 30,000 lbs		15		17
95	Empty returned cylinders, minimum weight 30,000 lbs		12		14
			8		10

† On commodities marked thus (†), Milwaukee (Group B) rates will also apply to or from Watertown, Wis., and common points in Group C.
* Minimum weight 30,000 lbs.

PETITIONER'S EXHIBIT 558—Continued.

COMMODITY RATES—Continued.

Subject to exceptions and waybilling instructions shown under list of individual lines, pages 9 to 36.

Item No.	Articles. In cents per 100 pounds, except as otherwise stated. The minimum weight on carloads 24,000 lbs., unless otherwise specified. The commodity rates given below are local rates only, and are not to be used as proportions of through rates.	Between Chicago and Common Points in Group A and East St. Louis and Points in Group 1.		Between Milwaukee and Common Points in Group B and East St. Louis and Points in Group 1.	
		L. C. L.	C. L.	L. C. L.	C. L.
96	*64* Lime, stucco, and plaster, straight or mixed, minimum weight 30,000 lbs	.....	7	.....	9
97	*66* Lumber, soft, southbound only; will also apply to St. Louis, Mo., minimum weight 30,000 lbs	.....	10	.....	12
98	Lumber, from East St. Louis, regardless of origin	.....	7	.....	10
99	*68* Malt, minimum weight 30,000 lbs	.....	8	.....	10
100	Meats, fresh, dressed, in refrigerator cars, minimum weight 20,000 lbs	.....	16½	.....	20½
101	*69* Meats, fresh, and packing-house products, in mixed C. L. (see rule on page 38)	.....	.....	.....	.....
102	*71* Mineral water, in tank cars, minimum weight 30,000 lbs	.....	10	.....	12
103	*71* Molasses, syrup, and sugar (except maple and lemon), minimum weight, 30,000 lbs	.....	10	.....	12
104	*72* Mucilage and ink, straight or mixed C. L.	.....	16	.....	18
105	*23* Oatmeal, rolled oats, and rolled wheat, in boxes and barrels, minimum weight, 30,000 lbs	.....	8	.....	10
106	*21* Oil barrels, empty, minimum weight, 20,000 lbs	.....	10	.....	.....
107	*74* Oranges, lemons, *64* bananas, *8* watermelons, *76* and other perishable fruits and vegetables from connecting lines. See rule on page 38.	.....	.....	.....	.....
108	*70* Packing-house products, C. L., in refrigerator or ordinary cars (the term "Packing-house products," C. L., includes the following articles: Bacon, cured, in bags, barrels, boxes, casks, or crates; beef, dried, loose, or in sacks, boxes, barrels, or crates; beef, pickled; beef and hog intestines, uncleaned, in boxes or barrels; bladders, in boxes or barrels; cotton-seed foots; cracklings; dried weasands, in boxes or barrels; grease, in buckets, tubs, pails, or barrels; hair, hogs'; hams and shoulders, cured, in bags, boxes, barrels, crates, or casks; hides and sheep pelts, green; lard, in crocks, buckets, boxes, barrels, or casks; lard, leaf, packed or in bulk; lard, in bulk, in tank cars; lard substitutes; meats, canned; meats, dried or salted, in bags, boxes, barrels, crates, casks, or in bulk; meats, pickled, in glass; oleo oil, in barrels or tierces; pigs' feet, in bulk, to be loaded and unloaded by owner; pigs' feet, in wood; pork, cured, packed; sausage, dried; sausage casings, pickled, in barrels or kegs; sheepskin trimmings, green; stearine; tails; tallow oil; tallow and tripe, in kegs, barrels, or casks	.....	.....	.....	12
109	*75* † Paints, white, red (dry or in oil), earth paint, litharge and asphaltum paint, straight or mixed C. L., minimum weight, 30,000 lbs	.....	12	.....	14
110	*76* Paper bags, minimum weight, 30,000 lbs	.....	10	.....	12
111	*19* Paper boxes, empty, packed in wooden cases, min. wt., 20,000 lbs	.....	12	.....	14
112	*73* Peanuts, minimum weight, 20,000 lbs	.....	17½	.....	21
113	Pecans	.....	15	.....	17
114	*78* Pickles, in glass, packed in barrels or boxes, 1 cent per lb. valuation	.....	15	.....	17
115	" Pickles and kraut, in bulk, in barrels or casks, straight or mixed C. L.	.....	12	.....	14
116	*86* Sal soda, minimum weight, 30,000 lbs	.....	8	.....	10

117	" Salt, in barrels		25		31	
118	" Sand, minimum weight, 40,000 lbs		6			
119	Sash, doors, and blinds, C. L. (same as soft lumber). See rule on page 37.					
120	Sauerkraut. See Pickles.					
121	*89* Shot, O. R., wet and waste, or released		12		14	
122	*90* Silica rock and fluor spar, minimum weight, 30,000 lbs		8		10	
123	*91* Soap lye, in tank cars, capacity of cars, or in iron drums loaded in box cars, minimum weight, 30,000 lbs		8		10	
124	Soap, common, minimum weight, 30,000 lbs		10		12	
125	*92* Starch, minimum weight, 30,000 lbs		8		10	
126	*94* Strawboard, printing, building, and wrapping paper, straight or mixed C. L., minimum weight, 30,000 lbs		10		12	
127	*93* Staves, hoops, and heading, regardless of origin		7		10	
128	*93* Stone, crushed, or crushed granite, minimum weight, 40,000 lbs		6		8	
129	*93* Stone, rough building, minimum weight, 40,000 lbs		6		8	
130	*93* Stoneware, minimum weight, 24,000 lbs		9		11	
131	*94* Stoves and furnaces (including heaters for street cars), all kinds		14		16	
132	*98* Sulphate of iron (copperas), minimum weight, 30,000 lbs		8		10	
133	*95* Sulphate of soda (Glauber's salt), minimum weight, 30,000 lbs		8		10	
134	*97* Tile, hollow building, minimum weight, 40,000 lbs		7		9	
135	*59* Tin plate, minimum weight, 40,000 lbs	15	10	18	12	
136	*98* Tobacco, plug, 2,000 lbs. or over	20		24		
137	*102* Vegetables, etc., viz. apples, beets, cabbage, carrots, cauliflower, celery, melons, onions, parsnips, potatoes, tomatoes, turnips, peas, beans (except dried peas or beans), spinach, and lettuce, straight or mixed C. L.		12		14	
138	*108* Vinegar		10		12	
139	*103* † Wagons, farm, and parts of		12		13	
140	*108* † Wagon wood, bent or turned		10		12	
141	Wagon wood, sawed, in the rough, regardless of origin		7		9	
142	*109* Washboards		14		16	
143	*109* Water coolers, O. R. B		20		24	
144	*111* Window shade cloth and window shades, mounted on rollers, in straight or mixed C. L.		23		26	
145	*65* Wine, domestic, in bottles, packed in boxes or barrels, O. R. L., $1.00 per gallon valuation		29		33	
146	*60* Wire mattresses and iron beds, *40* straight or mixed C. L., minimum weight, 20,000 lbs		18		20	
147	Wooden gutters		10		12	
148	*116* Zinc flue dust, minimum weight, 30,000 lbs		9		11	
149	Zinc oxide (*see paints*)		12		14	
150	Zinc, sulphate of		12		14	

* Minimum weight 30,000 lbs.

† On commodities marked thus (†), Milwaukee (Group B) rates will also apply to or from Watertown, Wis., and common points in Group C.

PETITIONER'S EXHIBIT 558—Continued.

SPECIAL COMMODITY RATES.

Commodities.	To—	From—	Rates, in cents per 100 lbs.
Cotton, in bales, compressed and uncompressed, L. C. L.	Janesville, Wis.	East St. Louis, Ill.	30
Same, in C. L., minimum weight 20,000 lbs.	do.	East St. Louis, "	25
Cotton linters, cotton factory sweepings, and waste, L. C. L.	do.	East St. Louis, "	30
Same, in C. L., minimum weight 20,000 lbs.	do.	East St. Louis, "	25
Flour, in C. L., minimum weight 30,000 lbs.	Watertown, Wis.	East St. Louis, "	15
	East St. Louis, Ill.	Beloit, Wis.	10
		Janesville, "	
Hardwood lumber, in C. L., minimum weight 30,000 lbs.	East St. Louis, "	Beloit, "	10
		Janesville, "	
	(Also applies north-bound.)		
Wood-working machinery	East St. Louis, Ill.	Beloit, "	C. L., 15 L. C. L., 45

ATCHISON, TOPEKA & SANTA FE RAILWAY.

GROUP A.

Chicago....Ill.	Joliet....Ill.	Verona....Ill.	Minonk....Ill.
*Corwith.... "	*Patterson.... "	Kinsman.... "	Benson.... "
Gary.... "	Milisdale.... "	Ransom.... "	Roanoke.... "
Willow Springs.... "	*Drummond.... "	Kernan.... "	Eureka.... "
*Byrneville.... "	*Blodgett.... "	Streator.... "	Washington.... "
*Tedems.... "	*Knapps.... "	Moon.... "	Cooper.... "
Lemont.... "	Lorenzo.... "	Ancona.... "	Crandall.... "
Romeo.... "	Coal City.... "	Long Point.... "	Morton.... "
Lockport.... "	Mazon.... "	Dana.... "	Groveland.... "

*No agent; freight must be prepaid.

APPLICATION OF RATES.

Application of rates to and from stations on the A., T. & S. F. R'y.

Between—	And—	Rates.
Stations on A., T. & S. F. R'y as shown above....	Stations on P. & E. Division of C., C., C. & St. L. R'y in Illinois.... Stations on C. P. & St. L. R. R. in Illinois.... Stations on Illinois Central R. R. in Group 1.... Stations on main line I. D. & W. R'y.... Stations on L. E. & W. R. R.... Stations on St. L. P. & N. R'y.... Stations as shown on Vandalia Line (T. H. & I. Division)....	Chicago-East St. Louis rates will apply as a maximum.

ROUTING AND BILLING INSTRUCTIONS.

Between—	And—	Waybill through.
A., T. & S. F. R'y....	C., C., C. & St. L. R'y....	Via Pekin.
	C. P. & St. L. R'y....	Via Pekin.
	Illinois Central R. R....	Via Minonk or C. L. only via Toluca and Rutland, except to and from points prefixed thus (‡) in Ill. Cent. R. R. station list, which should be forwarded via Chicago.
	I. D. & W. R'y....	Via Pekin, P. D. & E. R'y and Decatur.
	L. E. & W. R'y....	Via Crandall.
	P. D. & E. R'y....	Via Pekin.
	St. L. P. & N. R'y....	Via Pekin.
	Vandalia Line (T. H. & I. Div.)....	Via Morton.

PETITIONER'S EXHIBIT 558—Continued.

BALTIMORE & OHIO SOUTHWESTERN RAILWAY.

APPLICATION OF RATES.

The Chicago-East St. Louis rates named herein will apply as maxima between Chicago and stations named below when authorized by waybilling instructions.

The Milwaukee-East St. Louis rates named herein will apply as maxima between Milwaukee and points in Group B, when authorized by waybilling instructions.

GROUP 1.

Stations.		Group.	Stations.		Group.	Stations.		Group.
Beardstown	Ill.	1	Bradford (Sangamon Co.)	Ill.	1	†Taylorville	Ill.	1
Bluff Springs	"		*Bond	"		Owaneco	"	
Cass	"		*Coal Shaft	"		Millers (Christian Co.)	"	
Virginia	"		†‡Springfield	"		Pana	"	
*Burlingame	"		*Tansey	"		Tower Hill	"	
Philadelphia	"		*Sangamon (Sangamon Co.)	"		Lakewood (Shelby Co.)	"	
*Gurney (Cass Co.)	"		Rochester	"		Cowden	"	
‡Ashland	"		Berrys (Sangamon Co.)	"		Holliday	"	
Pleasant Plains	"		Breckenridge	"		Beecher City (Effingham Co.)	"	
Watts	"		Edinburg	"		Moccasin	"	
Farmingdale	"		Sharps (Christian Co.)	"		Altamont	"	

* No agent; freight must be prepaid. † Will not apply via Wabash R. R. ‡ Will not apply via Chicago & Alton R. R.

WAYBILLING INSTRUCTIONS.

Waybill through as follows:

Chicago & Alton Railroad.—Via Springfield.

Chicago & Eastern Illinois Railroad.—Via Altamont.

Illinois Central Railroad. (See waybilling instructions on page 27.)

Wabash Railroad.—Waybill to Altamont at agreed per cents.

St. Louis, Peoria & Northern Railway.—Via Springfield.

Chicago, Milwaukee & St. Paul Railway, Chicago & Northwestern Railway, and Wisconsin Central Lines.—To and from stations in Group B, via Altamont, C. & E. I. R. R. and Chicago; via Ill. Cent. R. R., Springfield and Pana and Chicago, or via St. L., P. & N. R'y, Springfield and Chicago.

EXCEPTIONS.

For exceptions to rates named herein, see station lists, etc., of individual lines, pages 9 to 36.

CHICAGO & ALTON RAILROAD.

APPLICATION OF RATES.

The rates between Chicago, Milwaukee, Watertown, and East St. Louis named herein will apply as maxima between points in Groups A, B, and C and stations named below in Group 1:

GROUPS 1 AND A.

Stations.	Group.	Stations.	Group.	Stations.	Group.	Stations.	Group.
Chicago....Ill.		Evans....Ill.		Sherman....Ill.		San Jose....Ill.	
Summit.... "		Varna.... "		Springfield.... "		Natrona.... "	
Willow Springs.... "		Lacon.... "		*Springfield Jct.... "		Mason City.... "	
*Mount Forest.... "		La Rose.... "		*Woodside.... "		Greenview.... "	
Sag Bridge.... "		Washburn.... "	1	Chatham.... "		*Curtis.... "	
Lemont.... "		Low Point.... "		Auburn.... "		Petersburg.... "	
Lockport.... "		Cazenovia.... "		Virden.... "		Tallula.... "	
Joliet.... "		Metamora.... "		Girard.... "		Ashland.... "	
Elwood.... "		Washington.... "		Nilwood.... "		Prentice.... "	
*Hampton.... "		Peoria.... "		*Anderson.... "		Sinclair.... "	
Wilmington.... "				Carlinville.... "		Jacksonville.... "	
Braidwood.... "		Odell.... "		*Macoupin.... "		Woodson.... "	
		Cayuga.... "		Plainview.... "		Murrayville.... "	
Drummond.... "		Pontiac.... "	A	Shipman.... "		Manchester.... "	
*Blodgett.... "		Ocoya.... "		Miles.... "	1	Roodhouse.... "	1
*Lorenzo.... "	A	Chenoa.... "		Brighton.... "			
Coal City.... "		*Ballard.... "		Godfrey.... "		Whitehall.... "	
*Coal Mines.... "		Lexington.... "		Alton.... "		Berdan.... "	
		Towanda.... "		*Wann.... "		Carrollton.... "	
Braceville.... "		Normal.... "		Edwardsville Crossing.... "		*Riverdale.... "	
Gardner.... "		Bloomington.... "		Mitchell.... "		Kane.... "	
Dwight.... "		Shirley.... "		Granite City.... "		Jerseyville.... "	
		*Funks Grove.... "		Venice.... "		Delhi.... "	
Nevada.... "		McLean.... "	1	E. St. Louis.... "			
Blackstone.... "		Atlanta.... "				Drake.... "	
Smithdale.... "		Lawndale.... "		Covel.... "		Pegrim.... "	
Streator.... "		Lincoln.... "		Stanford.... "		Pearl.... "	
Munster.... "		Broadwell.... "		Minier.... "		Straut.... "	
Garfield.... "		Elkhart.... "		Hopedale.... "		Nebo.... "	
Wenona.... "		Williamsville.... "		Delavan.... "		Pleasant Hill.... "	

* No agent; freight must be prepaid.

PETITIONER'S EXHIBIT 558—Continued.

The Chicago-East St. Louis rates named herein will also apply as maxima between stations named above and stations on connecting lines when authorized by Waybilling Instructions.

WAYBILLING INSTRUCTIONS.

Way bill through as follows:

Baltimore & Ohio South-Western Railway.—Via Springfield.

Chicago, Peoria & St. Louis Railway.—Via Springfield from C. & A. points in Group A.

Cleveland, Cincinnati, Chicago & St. Louis Railway.—Via Bloomington, to stations on the Peoria & Eastern Division Leslie to Hilliary, inclusive, from C. & A. points in Group A.

Illinois Central Railroad. (See page 27.)

Jacksonville & St. Louis Railway.—Via Jacksonville or Virden.

Lake Erie & Western Railroad.—Via Bloomington to stations Hilton to Cheneyville, inclusive, from C. & A. points in Group A.

Peoria, Decatur & Evansville Railway.—Via Lincoln from C. & A. points in Group A.

Pawnee Railway.—Via Auburn.

Quincy, Carrollton & St. Louis Railroad.—Via Carlinville or Carrollton.

St. Louis, Peoria & Northern Railway.—Via Springfield (except to East St. Louis, Sherman, and San Jose, which will not apply via this line) from C. & A. points in Group A.

Vandalia Line (T. H. & I. R'y).—Via Atlanta (Peoria Division points), except Atlanta, Minier, and Peoria, from C. & A. points in Group A.

EXCEPTIONS.

For exceptions to the rates named herein see the station lists, etc., of the individual lines on pages 9 to 36.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

IN GROUP A.

Stations.	Stations.	Stations.	Stations.
*Alexander....Ill.	Eola....Ill.	Malden....Ill.	*Sands....Ill.
Amboy.... "	Erie.... "	Maryland.... "	*Seatonville.... "
Arlington.... "	Fenton.... "	Mendota.... "	Serena.... "
Aurora.... "	Flag Center.... "	Meriden.... "	Shabbona.... "
*Baker.... "	Forreston.... "	Millbrook.... "	Shaws.... "
Barstow.... "	Fox.... "	Millard Avenue.... "	Sheridan.... "
Batavia.... "	Fulton.... "	Millington.... "	Somonauk.... "
*Belmont.... "	Garden Plain.... "	Moline.... "	*South Aurora.... "
Berwyn.... "	Grand Ridge.... "	Montgomery.... "	South Ottawa.... "
Big Rock.... "	*Greggs.... "	*Morton Park.... "	Spring Valley.... "
*Blakes.... "	Grossdale.... "	Mount Morris.... "	Sterling.... "
Briar Bluff.... "	*Green Oak.... "	Naperville.... "	Steward.... "
Bristol.... "	Harmon.... "	New Milford.... "	*Stone's.... "
*Carnahan.... "	*Hawthorne.... "	North Aurora.... "	Streator.... "
*Cedar.... "	*Hegeler.... "	*North Oswego.... "	Sugar Grove.... "
Chana.... "	Hillsdale.... "	Ohio.... "	Tampico.... "
*Clarion.... "	Hinckley.... "	Oregon.... "	Ticona.... "
Clarendon Hills.... "	Hinsdale.... "	Osborne.... "	Van Nortwick.... "
*Cleveland.... "	Holcomb.... "	Oswego.... "	Van Orin.... "
Clyde.... "	Honey Creek.... "	Ottawa.... "	Walnut.... "
Colona.... "	I. V. & N. Crossing.... "	Paw Paw.... "	*Walnut Jct.... "
Compton.... "	Joslyn.... "	Peru.... "	*Walton.... "
*Crawford.... "	Kangley.... "	Plano.... "	*Warner.... "
Davis Junction.... "	Kasbeer.... "	*Pratt's.... "	Waterman.... "
Dayton.... "	Kings.... "	Princeton.... "	Wedron.... "
Deer Grove.... "	Ladd.... "	Prophetstown.... "	West Aurora.... "
*Deer Park.... "	La Grange (Stone Ave).... "	*Radley.... "	West Brooklyn.... "
Denrock.... "	Lamoille.... "	Richards.... "	West Chicago.... "
Downer's Grove.... "	*LaVergne.... "	Riverside.... "	West Grossdale.... "
Earlville.... "	La Salle.... "	Rochelle.... "	*West Hinsdale.... "
East Batavia.... "	Lee.... "	Rock Falls.... "	Western Springs.... "
*East Clinton.... "	Leland.... "	Rockford.... "	*Wilsman.... "
*East Grossdale.... "	Leonore.... "	Rock Island.... "	Wyanet.... "
*East Grove.... "	Lisle.... "	Rock Island Jct.... "	Yorkville.... "
East Moline.... "	Lyndon.... "	Sandwich.... "	

PETITIONER'S EXHIBIT 558—Continued.

IN GROUP 1.

Stations.	Stations.	Stations.	Stations.
Abingdon....Ill.	Colchester....Ill.	Lombardville....Ill.	Rock Bridge....Ill.
Adair.... "	Concord.... "	Lynn.... "	Roseville.... "
Alexis.... "	Duncan.... "	Macomb.... "	Rushville.... "
Alpha.... "	*Dunfermline.... "	Maquon.... "	St. Augustine.... "
Alsey.... "	East Alton.... "	Medora.... "	St. David.... "
Alton.... "	Edwards.... "	*Merchant.... "	*Saluda.... "
Altona.... "	Elmwood.... "	Merritt.... "	Summit.... "
Arenzville.... "	*Epperson.... "	Monica.... "	Swan Creek.... "
Astoria.... "	Farmington.... "	Monmouth.... "	Table Grove.... "
Avon.... "	Frederick.... "	Nekoma.... "	Upper Alton.... "
Baders.... "	Galesburg.... "	Neponset.... "	Vermont.... "
Bardolph.... "	Galva.... "	Norris.... "	*Vicary.... "
Barrow.... "	Gerlaw.... "	North Henderson.... "	Walnut Grove.... "
Beardstown.... "	Gilson.... "	Oak Hill.... "	Wataga.... "
Bradford.... "	Greenfield.... "	Oneida.... "	West Roodhouse.... "
Brighton.... "	*Hagener.... "	Opheim.... "	Whitehall.... "
Brimfield.... "	Henderson.... "	Orion.... "	Winchester.... "
Browning.... "	Ipava.... "	Peoria.... "	Woodhull.... "
Bryant.... "	Kemper.... "	Piasa.... "	*Woods.... "
Buda.... "	Kewanee.... "	*Pottstown.... "	Wrights.... "
Bushnell.... "	Knoxville.... "	Prairie City.... "	Wyoming.... "
Cameron.... "	*Kramms.... "	Ray.... "	Yates City.... "
Canton.... "	Larchland.... "	Riggston.... "	Youngstown.... "
Castleton.... "	Lewiston.... "	Rio.... "	*Youngs.... "
Chapin.... "			

Application of rates to and from stations on C., B. & Q. R. R.

Between—	And—	Rates.
Stations on C. B. & Q. R. R. named in Group A, page 12	Stations on C. B. & Q. R. R. in Group 1 on page 12.	Chicago-East St. Louis rates will apply as maxima.
Stations on C. & N-W R'y named in Group A, page 19 Stations on C. M. & St. P. R'y named in Group A, page 16	do	Chicago-East St. Louis rates (except on brick, cement, grain and its products, ice, lime, plaster, stucco, salt, stone, packing-house products, meats, malt, lumber, and articles taking same rates or arbitraries higher) will apply as maxima.
Stations on C. & N-W R'y named in Group B, page 19 Stations on C. M. & St. P. R'y named in Group B, page 16	do	Milwaukee-East St. Louis rates will apply as maxima.
Stations on C. & N-W R'y named in Group C, page 20 Stations on C. M. & St. P. R'y named in Group C, page 17	do	Milwaukee-East St. Louis class rates, also commodity rates named on pages 2 to 7, inclusive, marked thus (†), will apply as maxima.
Stations on E. J. & E. R'y named in Group A, page 25	do	Chicago-East St. Louis rates, except grain, salt, and lumber, and articles taking same rates or arbitraries higher, will apply as maxima.
Stations on C. J. R'y named in Group A, page 15	do	Do.
Stations on I. I. & I. R. R. named in Group A, page 29	do	Chicago-East St. Louis rates will apply as maxima.

Billing instructions to and from points on C., B. & Q. R. R.

Between—	And—	Billing instructions.
Stations on Chicago Junction R'y	East St. Louis and all points on Chicago, Burlington & Quincy R. R. in Group 1, page 12.	Waybill through via West Grossdale, Ill.
Stations on Elgin, Joliet & Eastern R'y	do	Waybill through via Aurora, Ill.
Stations on Indiana, Illinois & Iowa R. R	do	Waybill through via Streator, Ill.
Stations on Chicago, Milwaukee & St. Paul R'y in Groups A, B, and C, named on pages 16 and 17.	do	See billing instructions under C. M. & St. P. R'y, page 18.
Stations on Chicago & North-Western R'y in Groups A, B, and C, pages 19 and 20.	do	Waybill through via Sterling or via Chicago, when so consigned.
Stations on Wisconsin Central Lines in Groups A and B, page 36	do	Waybill through via Chicago.

PETITIONER'S EXHIBIT 558—Continued.

CHICAGO & EASTERN ILLINOIS RAILROAD.

APPLICATION OF RATES.

The Chicago-East St. Louis rates named herein will apply as maxima between East St. Louis and stations named below when authorized by waybilling instructions. They will also apply as the maxima between Chicago and stations named below.

The Chicago-East St. Louis rates named herein will also apply as maxima between stations named below and stations on connecting lines in Groups A and 1 when authorized by waybilling instructions.

The Milwaukee-East St. Louis rates named herein will apply as maxima between Milwaukee and points in Group B and stations named below when authorized by waybilling instructions.

The rates named herein between points in Group C and East St. Louis will apply as the maxima between points in Group C and stations named below:

Stations.		Group.
Allerton	Ill.	1
Altamont	"	1
Alvan	"	1
Arthur	"	1
Auburn Park	"	A
*Baxter	"	1
Beecher	"	A
*Bannett	"	
Bismarck	"	
Bourbon	"	
Broadlands	"	1
Brothers	"	
Cadwell	"	
Chicago Heights	"	A
*Chipps	"	
*Cissna Jct	"	
Cissna Park	"	1
Clarksburg	"	
Claytonville	"	
Collison	"	
Columbia Heights	"	A
*Craigs	"	1
Crete	"	A
Danville	"	1
Dolton	"	A
*Duval	"	1
Englewood	Ill.	A
Fairland	"	1
Fernwood	"	A
*Glenburn Jct	"	1
Glenwood	"	A
Grant	"	A
Grape Creek	"	1
Goodenow	"	A
Goodwine	"	
*Hastings	"	
Henning	"	
*Hickman	"	1
Holland	"	
Hoopeston	"	
Hopkins	"	A
Indianola	"	
Jamaica	"	1
Jamesburg	"	
Kensington	"	A
*Kirksville	"	I
*Koster	"	A
Longview	"	1
*Maizetown	"	1
Martinton	"	A
Milford	"	1
Moccasin	"	
Mode	Ill.	1
Momence	"	A
Oakdale	"	A
Papineau	"	A
Pittwood	"	
*Riola	"	1
Roseland	"	A
Rossville	"	1
Shelbyville	"	
Sidell	"	
Sollitt	"	A
South Holland	"	
St. Anne	"	1
St. Elmo	"	A
Sullivan	"	1
Thornton	"	A
Thornton Jct	"	1
Tuscola	"	A
Villa Grove	"	A
Watseka	"	
Wellington	"	1
West Newell	"	
West Ridge	"	
Westville	"	
Woodland	"	

* No agent; freight must be prepaid.

WAYBILLING INSTRUCTIONS.

GROUPS A AND 1.

Baltimore & Ohio South-Western Railway.—Waybill through via Altamont.
Cleveland, Cincinnati, Chicago & St. Louis Railway.—Waybill through in accordance with percentages.
Chicago & North-Western Railway.—Waybill through via Chicago.
Chicago, Milwaukee & St. Paul Railway.—Waybill through via Chicago.
Chicago Great Western Railway.—Waybill through via Chicago.
Chicago, Rock Island & Pacific Railway.—Waybill through carloads via Chicago, less carloads via Oakdale.
Elgin, Joliet & Eastern Railway.—Waybill through via Chicago Heights.
Indiana, Decatur & Western Railway.—Waybill through via Hillsdale or Tuscola.
Indiana, Decatur & Western Railway, Ohio River Division.—Waybill through via Sidell.
Indiana, Illinois & Iowa Railroad.—Waybill through via Momence.
Lake Erie & Western Railroad.—Waybill through via Hoopeston.
Peoria, Decatur & Evansville Railroad.—Waybill through via Sullivan.
Toledo, St. Louis & Kansas City Railroad.—Stations west of Mode, waybill through via Mode; east of Mode via Cayuga.
Vandalia Line.—Waybill through in accordance with percentages.
Wisconsin Central Lines.—Waybill through via Chicago.

MILWAUKEE AND POINTS IN GROUP B.

Waybill through via Chicago & North-Western Railway, Chicago, Milwaukee & St. Paul Railway or Wisconsin Central Lines.

GROUP C.

Waybill through via Chicago and C. & N-W R'y, or via Chicago and C. M. & St. P. R'y.

EXCEPTIONS.

For exceptions to the rates named herein, see the station lists, etc., of the individual lines on pages 9 to 36.

PETITIONER'S EXHIBIT 559.

[Figures inclosed in brackets were stricken through in original.]

GENERAL FREIGHT DEPARTMENT TARIFF RECORD.

Superseded by G. F. D. ..... I. C. C. ..... G. F. D. No. A 209.
Superseding G. F. D. ..... I. C. C. .....
Special billing order .....
Applying on: Petroleum.
No. ..... I. C. C. No. ..... Effective .....
From: Chgo. To: Alton, Granite City & E. St. L.
Quantity received: 10. Issued: 4-4-03.* Claim No. ... Amount, $...

Sent to—	No. copies.	Sent to—	No. copies.	Sent to—	No. copies.
W. J. Bogert		Agt., Chicago			
H. G. Locke		" Chappell			
W. S. Campbell		" Joliet			
W. T. Coulter		" Dwight			
R. P. Fairbairn		" Peoria			
H. H. Boyd		" Bloomington			
R. D. Yoakum		" Springfield			
Jas. Mann		" Alton			
H. G. Thompson		" East St. Louis			
S. Hopkins		" Jacksonville			
C. H. Davis	2 [3]	" Louisiana			
G. B. Simpson		" Higbee			
G. W. Quackenbush		" Kansas City			
C. J. Chisam		All junctions			
B. H. Helm		Illinois junctions			
J. W. Smith		Missouri junctions			
S. C. Clark		All agents			
H. H. Shepperd		Illinois agents			
H. C. Mordue		Missouri agents			
A. P. Stewart		Connecting lines:			
W. G. Howard		All			
J. A. Wilson		Chicago			
R. B. Pratt		West			
F. W. Bangert		East St. Louis			
W. J. Robinson		East			
F. A. Wann	*1 [1]	Kansas City			
J. N. Faithorn	*1 [1]	Illinois			
Chas. A. King	*1 [1]	Cent'l Freight Ass'n.			
G. W. Benjamin		Eastern lines			
Chief Clerk	1	Western lines			
Rate Clerk	1	Southern lines			
File	1	Fast-freight lines			
E. St. Louis to Kan. City		Lake lines			
Peoria to E. St. Louis		Shippers:			
Chicago to Joliet		General			
Chicago to Peoria		Coal			
Q. C. & St. L. Stations		Grain			
Q. C. & St. L. Auditor		Lumber			
		West'n Trunk Line Com.			
		Cent. Freight Ass'n			
		Ill. R. R. & W. Com			
		Mo. R. R. Com			

*Noted in pencil in the original.

PETITIONER'S EXHIBIT 560.

[Matter inclosed in brackets stricken through in original.]

GENERAL FREIGHT DEPARTMENT TARIFF RECORD.

Superseding G. F. D. ..... I. C. C. .....

Local .....

Applying on: Petroleum.

No. ..... I. C. C. No. ..... Effective .....

From: Chicago. To: Alton, Granite City, etc.

Quantity received: 16. Issued: Jan. 11, 1904. Claim No. .. Amount, $ ..

Sent to—	No. copies.	Sent to—	No. copies.	Sent to—	No. copies.
W. J. Bogert		Agt., Chicago	[1]	[Granite City]	[1]
H. G. Locke		" Chappell			
W. S. Campbell		" Joliet			
W. T. Coulter		" Dwight			
R. P. Fairbairn		" Peoria			
H. H. Boyd		" Bloomington			
R. D. Yoakum		" Springfield		*E. Bogardus, traffic mgr., Stand. Oil Co., 5 Wabash Ave.*	1
Jas. Mann	[1]	" Alton	[1]		
H. G. Thompson		" East St. Louis	[1]		
S. Hopkins		" Jacksonville			
C. H. Davis	2 [5]	" Louisiana			
G. B. Simpson		" Higbee			
G. W. Quackenbush		" Kansas City			
C. J. Chisam		All junctions			
B. H. Helm		Illinois junctions			
J. W. Smith		Missouri junctions			
S. C. Clark		All agents			
H. H. Shepperd		Illinois agents			
H. C. Mordue		Missouri agents			
A. P. Stewart		Connecting lines:			
W. G. Howard		All			
J. A. Wilson		Chicago			
R. B. Pratt		West			
F. W. Bangert		East St. Louis			
W. J. Robinson		East			
F. A. Wann	1	Kansas City		*O. K.*	
J. N. Faithorn	1	Illinois			
Chas. A. King	1	Cent'l Freight Ass'n.			
G. W. Benjamin		Eastern lines			
Chief Clerk	1	Western lines			
Rate Clerk	1	Southern lines			
File	1	Fast-freight lines			
E. St. Louis to Kan. C'y.		Lake lines			
Peoria to E. St. Louis		Shippers:			
Chicago to Joliet		General			
Chicago to Peoria		Coal			
Q. C. & St. L. Stations		Grain			
Q. C. & St. L. Auditor		Lumber			
		West'n Trunk Line Com.			
		Cent. Freight Ass'n			
		Ill. R. R. S. W. Com.			
		Mo. R. R. Com			

PETITIONER'S EXHIBIT 561.

[Figures inclosed in brackets stricken through in original.]

GENERAL FREIGHT DEPARTMENT TARIFF RECORD.

Superseded by G. F. D..... I. C. C..... G. F. D. No. A-772.

Superseding G. F. D..... I. C. C.....

Special Billing order .....

Applying on: Petroleum.

No..... I. C. C. No..... Effective: Jan. 1, 1905.

From: Chicago, Ill. To: Alton, Granite City.

Quantity received: 18. Issued: 12-30. T. B. No..... Amount, $.....

Sent to—	No. copies.	Sent to—	No. copies.	Sent to—	No. copies.	Amendment No.	Issued.	T-B No.	Amount.
W. J. Bogert....1		Agt., Chicago....27	[1]	*E. Bogardus, T. Mgr., Standard Oil Co., 5 Wabash*....	*2				
H. G. Locke....2		" Chappell....28							
W. S. Campbell....3		" Joliet....29							
W. T. Coulter....4		" Dwight....30							
R. B. Fairbairn....5		" Peoria....31							
H. H. Boyd....6		" Bloomington....32							
R. D. Yoakum....7		" Springfield....33							
Jas. Mann....8		" Alton....34							
H. G. Thompson....9	[1]	" East St. Louis....35							
S. Hopkins....10		" Jacksonville....36							
C. H. Davis....11	4	" Louisiana....37							
G. B. Simpson....12		" Higbee....38							
G. W. Quackenbush....13		" Kansas City....39		*O. K.*					
C. J. Chisam....14		All junctions....40							
B. H. Helm....15		Important junctions....							
J. W. Smith....16		Illinois junctions....							
S. C. Clark....17		Ill. important jcts....							
H. H. Sheppard....18		Missouri junctions....							
H. C. Mordue....19		Mo. important jcts....							
A. P. Stewart....20		All agents....							
W. G. Howard....21		Illinois agents....							
J. A. Wilson....22		Missouri agents....							
....23		Connecting lines:							
R. B. Pratt....24		All on tariff....							
F. W. Bangert....25		All....							
W. J. Robinson....26		Chicago....							
F. A. Wann....		West....							

J. N. Faithorn			East St. Louis						
Chas. A. King	1		East						
Chief clerk	1		Kansas City						
Rate clerk	1		Illinois						
File	1		Cent'l Freight Assn						
E. St. Louis to Kan. City			Eastern Lines						
Peoria to E. St. Louis			Western Lines						
Chicago to Joliet			Southern Lines						
Chicago to Peoria			Fast freight lines						
Q. C. & St. L. stations			Lake lines						
Q. C. & St. L. auditor			Shippers:						
West. Trunk Line Com			General						
Central Freight Ass'n			Coal						
Illinois R. R. S. W. Com			Grain						
Missouri R. R. Com			Lumber						

* Figure 2 written over figure 1 in ink.

PETITIONER'S EXHIBIT 562.

Accountants Association Standard Form No. 101. (Revised 1902.) Form 77-A. 100M. 7 07.

THE CHICAGO & ALTON RAILROAD COMPANY.

WAYBILL FOR FREIGHT FROM *Chappell, Ill.* TO *East St. Louis, Ill.*

Date: June 21st, 1905. Series ....., No. 69.

When taking impression copies, leave at least one and one-half inches at this side of tissue, for filing purposes.

Route.

1 via	2 via	3 via	4 via	5 via	6 via	7 via	8 via
junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.

Weighed at 28 tons.

Gross: 56 ..... lbs.

Tare: 28,000 ..... lbs.

Net: 28,934 ..... lbs.

*When a through rate is used and a shipment is to be rebilled en route, the subdivisions must be shown in the rate column in road order, noting opposite each proportion the initial of the road to which it accrues.

Length of car ..... ft. ..... in.

Marked capacity of car ..... lbs.

Weigh this car at .....

Stop this car at .....

For .....

Car int. U T L. Car No. 5348.

Transferred to

Int ..... No. ..... At .....

Int ..... No. ..... At .....

Int ..... No. ..... At .....

For additional charges, see ..... W.-B. No. ..... dated ..... 190..

Weight of car and contents ..... lbs.

Shipper. Connecting line, reference, original car and waybill number, and point of shipment.	Marks, consignee, and destination.	No. of pkgs.	Articles and classification. Conditions (O. R., C. R. rel., gtd., etc.)	Weight.	*Rate and authority.	Freight charges.	Advances.	Prepaid.
S. O. Co.,	Waters-Pierce Oil Co.,							
Whiting, Ind.	East St. Louis, Ill.							
CTT 1168 6 20.	°, St. L. S. W.		P. L. Oil.	28, 934	18	52.08	5.00	52.08
Pro 57.			O. R.		C. T.	5.00		
						47.08		
	V 371 Pro 5,227							

Agents at junction stations receiving this waybill from connecting line, must stamp in the spaces below, in consecutive order, the names of their stations and date upon which the waybill is received.

1	2	3	4	5	6 7	7	8	Date ..... Train No .... Conductor.	Agent at destination will stamp herein the date.
Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	To be filled in by the last conductor.	The waybill was received at this station.

NOTE.—In upper left-hand corner of this waybill is a design composed of three links forming a triangle in which are the following words: "Chicago, St. Louis, Kansas City—The only way."

PETITIONER'S EXHIBIT 563.

[Matter in brackets stricken through in original.]

Accountants association standard form No. 101. (Revised 1902.) (Form 77-A. 100M. 7-07.) Series.....No. 6

THE CHICAGO & ALTON RAILROAD COMPANY.

Date 9 1, 1903.

WAYBILL FOR FREIGHT FROM *Chappell* TO *E.* St. Louis, [Mo.] Ill.*

Route.	1 via	2 via	3 via	4 via	5 via	6 via	7 via	8 via
	junction with R'y.	junction with R'y.	junction with R'y.	junction with R'y.	junction with R'y.	junction with R'y.	junction with R'y.	junction with R'y.

Weight at .....
Gross ..... Lbs.
Tare ..... Lbs.
Net ..... Lbs.

*When a through rate is used and a shipment is to be rebilled en route, the subdivisions must be shown in the rate column in road order, noting opposite each proportion the initial of the road to which it accrues.

Length of car ..... Ft. ..... In.
Belt.†
Marked capacity of car ..... Lbs.

Weigh this car at .....
Stop this car at .....
For *P C 21940.**

Car int. R O C Car No. 131
Transferred to .

Chicago & Alton Ry.
Sept. 9, 1903.
Prepaid
E. St. Louis Station.

For additional charges, see ..... W.-B. No ..... Dated ..... 190..

Weight of car and con

Shipper. Connecting line reference, original car and waybill number, and point of shipment.	Marks, consignee, and destination.	No. of pkgs.	Articles and classification. Conditions (O. R., C. R. Rel., Gtd., etc.).	Weight.	*Rate and authority.	Freight charges.	Advances.	Prepaid.
R. M. Andrews, Whiting 8 31 2252 Pro 205 C. T. T.	Republic Oil Co., St. Louis, [Mo.] Ill. *1054†* *See Audit Office W B 190 11 30 for additional cr. of 4.50*		P. L. Oil *4.50** 23,091		10 C T T	23.09 5.00 18.09	5.00	[23.09] 27.59

Agents at junction stations receiving this waybill from connecting line must stamp in the spaces below, in consecutive order, the names of their stations and date upon which the waybill is received.

1	2	3	4	5	6	7	8	Date ..... Train No ..... Conductor.	Agent at destination will stamp herein the date
Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	To be filled in by the last conductor.	the waybill was received at this station.

When taking impression copies, leave at least one and one-half inches at this side of tissue for filing purposes.

(Stamp.) NOTE.—In upper left-hand corner of this waybill is a design composed of three links forming a triangle in which are the following words: "Chicago, St. Louis, Kansas City—The only way."

* Inserted in red ink in original. † Inserted in pencil in original.

PETITIONER'S EXHIBIT 564.

Accountants Association Standard Form No. 101. (Revised 1902.) Form 77A. 9-03. 100M.

THE CHICAGO & ALTON RAILWAY COMPANY. Date Sept. 1, 1904. Series ..... No. 3.

WAYBILL FOR FREIGHT FROM *Chappell, Ill.*, TO *East St. Louis, Ill.*

Route.

1 via	2 via	3 via	4 via	5 via	6 via	7 via	8 via
junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.	junction with ..... R'y.

Weighed at 39 tons.

Gross: 78 ..... lbs.

Tare: 40 ..... lbs.

Net: 38,637 ..... lbs.

* When a through rate is used and a shipment is to be rebilled en route, the subdivisions must be shown in the rate column in road order, noting opposite each proportion the initial of the road to which it accrues.

Length of car ..... ft. ..... in.

Marked capacity of car ..... lbs.

Weigh this car at .....

Stop this car at .....

For .....

Weight of car and contents ..... lbs.

Car Int. U T L Car No. 3319.

Transferred to

Int. ..... No. ..... at .....

Int. ..... No. ..... at .....

Int. ..... No. ..... at .....

For additional charges, see ..... W. B. No. ..... Dated ....., 190...

Shipper. Connecting line reference, original car and waybill number, and point of shipment.	Marks, consignee, and destination.	No. of pkgs.	Articles and classification conditions (O. R., C. R. Rel., Gtd., etc.).	Weight.	* Rate and authority.	Freight charges.	Advances.	Prepaid.
S. O. Co. Whiting Ind. C 77 1966 8/30 Pro 34S	LaClede Gas Lt. Co. Sta A. Second & Convent Sts. St. Louis, Mo. c/o W. F. Co.		Gas Oil O. R.	38,637	18 C T	69.54 5.00 64.54	5.00	69.54 5.79 75.33

Agents at junction stations receiving this waybill from connecting line, must stamp in the spaces below, in consecutive order, the names of their stations and date upon which the waybill is received.

Agent at destination will stamp herein the date the waybill was received at his station.

1	2	3	4	5	6	7	8	Date ..... Train No ..... Conductor.
Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	Stamp of junction forwarding agent.	To be filled in by the last conductor.

32555——VOL 9—08. (To follow page 1503.) NOTE.—In upper left-hand corner of this waybill is a design composed of three links forming a triangle, in which are the following words: "Chicago, St. Louis, Kansas City—The Alton road." No. 3

PETITIONER'S EXHIBIT 565.

[Throughout this exhibit figures inclosed in brackets stricken through in original.]

Form 133. 10M. 4-04.

Remit to H. E. R. Wood, assistant treasurer, Chicago, Ill.

Please quote audit number when remitting.

Standard Oil Co. Audit No. .....
Address: Chicago, Ill. Dept. No. .....
Credit: ..... Month .....

To THE CHICAGO & ALTON RAILWAY COMPANY, Dr.

1903.				
Mch.	14	For freight charges on oil, February, 1903, as per statement attached	.....	375.78
		Pd. 3/17/03.		
		Correct: J. H. HOWARD, *Chf. Clk. Frt. Accts.*		

(Over.)

If an error be found in this bill, return with all papers to auditor, Chicago, Ill.

PETITIONER'S EXHIBIT 565—Continued.

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: E. St. Louis.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Pre. pd.	Adv. chgs.
[Illegible.]	192	5448	Ober Nester Glass Co...	E. St. Louis..	Oil..	28,960	10	28.96	3.50
	203	5185	"	" ..	" ..	28,896	10	28.89	3.50
						57,856		57.85	7.00
			Recapitulation, Feb'y, 1903, Standard Oil Co.						
			Ill. Glass Co.....	Alton.....	.....	234,925	6	.....	.....
			Am. Steel Fdy. Co.....	Granite City..	.....	231,519	6	.....	.....
			Waters P. Oil Co.....	E. St. Louis..	.....	39,008	6	.....	.....
			Republic O. Co.....	St. Louis.....	.....	48,000	6	Plus 4.50 per car.	.....
			Ober Nester G. Co.....	E. "	.....	57,856	6	.....	.....
						611,308	6	366.78	.....
			Plus 4.50 per car Swg. Republic O.			2 cars...	.....	9.00	.....
								375.78	.....

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: Alton.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Pre. pd.	Adv. chgs.
2	21	166	1709	Ill. Glass Co.....	Alton.	Oil..	39,034	9	35.13	3
	21	167	3493	" " "	" .	" ..	38,515	9	34.66	3
	26	195	2585	" " "	" .	" ..	38,739	9	34.87	3
	"	196	7716	" " "	" .	" ..	40,915	9	36.82	3
	27	208	3660	" " "	" .	" ..	38,765	9	34.89	3
		209	1554	" " "	" .	" ..	38,957	9	35.06	3
							234,925	.....	211.43	21

Written opposite the last column of figures the following notation appears: "Remainder of copy cut off. Figure should be $3.50."

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: Granite City.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Pre. pd.	Adv. chgs.
2	21	168	3576	Amer. S. Fdy.....	Granite City...	Oil..	38,925	10	38.93	3.50
	21	169	6301	"	" ...	" ..	[38,598]	10	38.60	3.50
							39,462			
	26	197	8702	"	" ...	" ..	43,066	10	43.06	3.50
	26	198	6332	"	" ...	" ..	39,462	10	43.06	3.50
							[28,832]			
	26	199	5083	"	" ...	" ..	29,158	10	29.15	3.50
	26	200	6513	"	" ...	" ..	41,446	10	41.44	3.50
							[220,025]	.....	220.01	21.00
							231,519			

PETITIONER'S EXHIBIT 565—Continued.

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: E. St. Louis.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Pre. pd.	Adv. chgs.
2 21	173	4181	Waters P. O. Co.....	E. St. Louis...	Oil..	39,008	10	39.01	3.5

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: St. Louis.

Date.	Way-bill No.	Car. No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Pre. pd. freight.	Adv. chgs.
			Rep. Oil Co.....	St. Louis.....	Oil..	24,000	11½	27.60	3.50
		3954	" " "	.....	.....	24,000	11½	27.60	3.50
						48,000	.....	55.20	7.00

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: Alton.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate	Pre. pd.	Adv. chgs.
2 21	166	1709	Ill. Glass Co.....	Alton.....	Oil..	39,034	9	35.13	

PETITIONER'S EXHIBIT 566.

[Throughout this exhibit matter inclosed in brackets stricken through in original.]

Form 133. 10M. 4-04.

Remit to H. E. R. Wood, assistant treasurer, Chicago, Ill.
Please quote audit number when remitting.

Standard Oil Co. Audit No. .....
Address: Chicago, Ill. Dept. No. .....
Credit: ..... Month .....

To THE CHICAGO & ALTON RAILWAY COMPANY, Dr.

1903. 190	For freight charges on oil, first half of March, 1903, as per statement attached.....	[1,926.44] 1,897.40
	Pd. 4/4/03.	

Correct: J. H. HOWARD,
Chf. Clk. Frt. Accts.

If an error be found in this bill, return with all papers to auditor, Chicago, Ill.

PETITIONER'S EXHIBIT 566—Continued.

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: various.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Arti-cles.	Weight.	Rate.	Freight.	Adv. chgs.
			Recapitulation, 1st half March, 1903, Standard Oil Co.						
			Ill. Glass Co	Alton		169,216	6	101.53	
			Waters P. O. Co	E. St. Louis		1,333,906	6	800.34	
			Do	do		1,292,653	6	775.59	
			Ober Nester G. Co	do		108,935	6	65.36	
						128,864		96.64	
			Republic O. Co	St. Louis		[167,437]	7.5	[125.58]	
			"	"		27,875	6+4.50	21.23	
						25,091	6+4.50	18.35	
						23,104	6+4.50	18.36	
						3,146,217		[1,926.44]	
								1,897.40	

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: East St. Louis.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Arti-cles.	Weight.	Rate.	[Freight] P. paid.	Adv. chgs.
3/4	14	1593	Waters Pierce Oil Co.	E. St. Louis	Oil	39,258	10	[39.25]	[5.00]
	15	3139	" " "	"	"	35,264	"	[35.26]	[5.00]
	16		" "	"	"	40,262	"	[40.26]	[5.00]
			* *	*	*				

PETITIONER'S EXHIBIT 567.

[Throughout this exhibit figures inclosed in brackets stricken through in original.]

Form 133. 10M. 4-04.

Remit to H. E. R. Wood, Assistant Treasurer, Chicago, Ill.

Please quote audit number when remitting.

Mr. E. Bogardus. Audit No. .....

Address: Standard Oil Co., # 5 Wabash ave. Dept. No. .....

Credit: ..... City. Month .....

To THE CHICAGO & ALTON RAILWAY COMPANY, Dr.

1903. Sept. 26	For freight charges on oil as per statement attached..... Pd. 10/3/03.	1,184.92

Correct: J. H. Howard.
[Illegible.]

If any error be found in this bill, return with all papers to auditor, Chicago, Ill.

PETITIONER'S EXHIBIT 567—Continued.

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: various, 1st half Sept., '03.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Freight.	Adv. chgs.
			Recapitulation, Standard Oil Co.						
			Ill. Glass Co	Alton	Oil	50,163			
			Beal Shovel Co	do	do	38,266			
			Ober Nester G. Co	E. St. L	do	38,637			
			W. Pierce O. Co	do	do	129,491			
			Do	do	do	1,687,724			
						1,944,281	6	1,166.57	
			Republic O. Co	St. L		23,091	6+4.50	18.35	
								1,184.92	

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: East St. Louis.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Freight.	Adv. chgs.
9/9	54	4,154	O. Bear Nester O. Co	E. St. Louis	Oil	38,637	10		

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: Alton, Ill.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Freight.	Adv. chgs.
9/6	46	7528	Ill. Glass Co	Alton	Oil	50,163	10		

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: E. St. Louis.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Freight.	Adv. chgs.
Sept. 12	103	8281	W. P. Oil Co	E. St. Louis	R. oil	39,955	10		
"	104	7481	"	"	"	38,938			
"	116	7271	"	"	"	50,598			
						129,491			

PETITIONER'S EXHIBIT 567—Continued.

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: East St. Louis.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Freight.	Adv. chgs
9/1	6	131	Rep. O. Co.....	St. Louis.....	P. L. oil..	23,091	10		

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: East St. Louis.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Freight.	Adv. chgs.
9/1	3	9401	W. P. Oil Co.....	E. St. Louis..	Oil....	77,971			
" "	4	9304	" " ..	" " ..	"	77,818			
			* * ..	* * ..	* *				
"/11	95	9218	" ..	" ..	"	77,709			
						[1,688,205]			
						1,687,724			

Form 208A. 25M. 10-04.

THE CHICAGO & ALTON RAILWAY COMPANY.

Statement of billing.

From: Chappell. To: Alton.

Date.	Way-bill No.	Car No.	Consignee.	Destination.	Articles.	Weight.	Rate.	Freight.	Adv. chgs.
9/15	136	3163	Beal Shove Co.....	Alton, Ill.....	Oil....	38,266	10		

()